

South Carolina Department of Revenue



2010 – 2011 Annual Report

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Agency Overview

Mission Statement

The mission of the Department of Revenue (DOR/Department/Agency) is to administer the revenue and regulatory laws of this State in a manner deserving the highest degree of public confidence in our integrity, effectiveness and fairness. To accomplish this mission, the South Carolina Department of Revenue will:

- Administer revenue and regulatory laws in a fair and impartial manner;
- Collect the revenue due the State;
- Recommend improvements to the laws administered;
- Ensure a professionally trained staff of employees;
- Continually improve the quality of services and products; and
- Provide guidance to foster compliance with revenue and regulatory laws.

The vision as stated in the Agency's Strategic Plan: We, the employees of the South Carolina Department of Revenue, will be the leaders and drivers of innovation and excellence in state government. The Department of Revenue will be the standard for efficiency, effectiveness and service in tax and revenue administration and will continuously improve governmental services.

The values of our Department are: Customer Focus, Equal Treatment, Integrity, Accountability, Continuous Improvement, Informed Decision Making, Knowledge, Teamwork, Open Communication and Recognition.

In concert with our mission, the Department collects approximately 92% of the state's general fund. Total annual net collections by the Department amount to \$7.8 billion through all of our collection and enforcement activities from the 32 taxes we administer and other collection activities for which we are responsible.

The DOR plays a major role in the state budget process. The Director represents the DOR, in an ex-officio capacity, at meetings of the Board of Economic Advisors (BEA). The BEA is dependent on information provided by the DOR in formulating budget estimates for purposes of developing guidelines for the General Assembly and the Governor to establish the state budget.

The Department fulfills its legislatively mandated (§11-11-10) obligation to be represented at all meetings of legislative committees related to budget activities. The Director is called upon to address meetings of these legislative committees in order to explain and help formulate budget policies as it relates to revenue collections.

Further, the DOR is instrumental in bringing new businesses and encouraging existing businesses to expand within South Carolina. Along with the South Carolina Department of Commerce (DOC), the DOR is closely involved in enhancing economic development in this State. The Director is a member of the Coordinating Council for Economic Development and acting Chairman of the Enterprise Program of the Coordinating Council for Economic Development.

The DOR administers most of the tax credit programs in this State and therefore, is often required to be present at meetings and presentations when new businesses are considering locating in this State. The DOR is responsible for administering the jobs tax credit, the economic impact zone investment tax credit, the corporate moratorium, the special allocation and apportionment of income program, the fee-in-lieu of taxes program and the license tax credit for utilities, among other credits and incentives. The Department, in cooperation with the Department of Commerce (DOC), administers the job development credit (JDC) audit program.

Source: SC Department of Revenue Accountability Report 2010 - 2011

Year in Review

All Department business plans tie directly to the Strategic Plan. Senior leadership continues to lead the Agency in developing a strong and challenging annual business plan. This plan enables us to maintain focus on our major long-term goals and objectives listed below:

Find Non-filers:

Use Tax Non-filers – The DOR continues to identify possible non-filers through the U.S. Customs project, collecting \$202,503 on 374 assessments this fiscal year. Collections on non-filers identified through the use of U.S. Coast Guard information have totaled \$70,181 on 167 assessments. The DOR continues to obtain information from transportation companies on furniture deliveries from North Carolina into this State which resulted in \$66,852 in collections on 223 assessments during FY11. Also, through warranty information from manufacturers of All Terrain Vehicles (ATVs) and similar products, the DOR issued 554 assessments and collected \$146,570 for use tax on these items. Through the methods listed above and others, the DOR has collected \$488,134 on 1,321 use tax assessments in FY11.

Income Non-filers –The DOR continues to use the Data Warehouse pre-audit program to find individual income tax non-filers. Using this method, the DOR has issued 2,909 individual income tax non-filer notices and assessed \$10,427,984. Total collections this fiscal year on income non-filers were \$9,040,620.

Nexus/Discovery – Nexus/Discovery focuses on the large multi-state and multi-national corporations doing business in South Carolina, but who are not reporting in South Carolina. For FY11, the Nexus/ Discovery unit registered 289 non-filers and collected \$9,127,394. Projects this year included DOR internal database crosschecks and a Department of Employment and Workforce (DEW) crosscheck, regional and national exchanges, internet research, accommodations and auditor referrals. We are focusing on credit card companies, the medical industry, manufacturers and franchisors.

Maintain a Data Warehouse:

The purpose of this project is to use data warehouse technology to identify uncollected revenues which consist of taxes due from non-filers, under-reporters and failure-to-pay taxpayers. Data loaded in FY11 included W-2 information, DEW data, and income tax returns, among others. In addition to the compliance component, the data warehouse is used to pull data into our business intelligence program, Business Objects.

Maximize Voluntary Compliance through Fair Share Activities:

Voluntary tax compliance is increased when taxpayers have clear guidance and an understanding of how tax law is applied to various situations. Where alternative resolution is not possible, the Department continues to resolve disputed issues through litigation on many tax issues where there is general disagreement in the interpretation and application of tax statutes. During this last fiscal year, issues related to sales tax, job tax credits and corporate license fees were identified and litigated at various levels of state court. In addition, the continued application of an important decision issued by the South Carolina

Supreme Court in FY10 (Media General) is helping to produce a more fair measure of tax for out-of-state corporations doing business in South Carolina.

Travelscape, LLC v. SC Department of Revenue, 391 S.C. 89, 705 S.E.2d 28 (2011). The South Carolina Supreme Court held that out-of-state, online travel companies who sell (rent) South Carolina hotel rooms on internet websites are liable for sales tax based upon their gross proceeds derived from the furnishing of accommodations. Travelscape did business in South Carolina as Expedia.com and had contracts with over 300 South Carolina hotels allowing the taxpayer to rent rooms on the Expedia website. The taxpayer charged its internet customers a marked-up rate for a room that included a discounted room rate negotiated with the hotel and a service fee called a “facilitation fee” for its services for arranging the hotel room. After the customer’s stay in the hotel, the taxpayer would pay sales taxes to the hotel measured by the discounted room rate instead of the marked-up rate it received from the customer. The proceeds received as a facilitation fee were not subject to any tax. The Department assessed sales taxes based on the argument that the taxpayer owed taxes on the entire proceeds of sale. The Administrative Law Court (ALC) ruled in favor of the Department and the taxpayer appealed. The SC Supreme Court upheld the ALC ruling. This case stands for the proposition that nexus for commerce clause purposes may be established in SC by virtue of the presence of a third party or agent working on behalf of the taxpayer.

Alltel Communications v. SC Department of Revenue. This case presents the issue of whether a mobile telephone company is a telephone company for purposes of corporate license fees under SC Code Ann. 12-20-50 or 12-20-100 and will thus bring some level of certainty to this area. The ALC ruled in the taxpayer’s favor saying the mobile telephone company was not a telephone company and thus, was liable for corporate license fees under 12-20-50. On appeal to the SC Court of Appeals, the case was remanded to the ALC for a full evidentiary hearing. The taxpayer has filed a petition for certiorari before the State Supreme Court.

ESA, LLC v. South Carolina Department of Revenue, 392 S.C. 11, 707 S.E.2d 431 (2011). This case clarifies the roles of the taxpayer, the Department of Commerce’s Advisory Coordinating Council for Economic Development (Council) and the Department in the process of qualification for job development credits under the SC Enterprise Zone Act of 1995. The Department denied the taxpayer’s claimed job development credits taken against employee withholding taxes because the taxpayer had not created sufficient jobs under the Revitalization Agreement (RVA) negotiated between the taxpayer and the Council. The ALC ruled in the taxpayer’s favor saying that the Department’s interpretation of the RVA’s minimum job requirement was incorrect. On appeal, the SC Court of Appeals affirmed the ALC ruling, holding the RVA is the product of negotiations between the Council and the taxpayer and that the Department’s audit function in the process did not extend to interpretation of the RVA but only to auditing the sources and uses of funds once the taxpayer received its credits.

Increase Enforced Collections:

In order to increase enforced collections, the DOR was appropriated additional funds in FY11 to hire additional enforcement personnel to enhance audit and collection activity. These activities were to collect \$100 million in increased enforced collections. Enforcement personnel were hired in two groups, one in late June 2010, and the other in August 2010. Each group attended an extensive two-week training program on DOR systems, law and procedures.

The additional staff in our Collections section focused their attention on working new delinquent accounts. We were able to facilitate payments because the taxpayer's balance was smaller due to less periods being delinquent. Thus, it was more affordable for taxpayers to manage paying as opposed to falling too far behind which would become difficult for the taxpayer.

The DOR's Audit section was able to increase staff in all areas to include Foreign, Domestic and Office Audit. With additional staff, as well as efforts focusing on audits that were on appeal, we were able to conduct and complete more audits and increase our collections in all areas.

Through the above methods and projects, the DOR exceeded the General Assembly's goal of \$100 million by collecting \$110,682,535 million.

Implement an Internship Program:

The DOR worked with The University of South Carolina and Clemson University to hire nine student interns to work in the Audit and Criminal Investigations Divisions of the Agency during the summer of 2011. The interns' primary responsibilities included assisting audit or investigations by scheduling bank records or invoices from taxpayers. Additionally, one intern assisted in the testing and development of computer programs for the purpose of better audit selection. Lastly, one intern, who had more educational experience, assisted in the appeals of audits concerning major corporations.

Develop Electronic Filing System for Business Personal Property:

The DOR set a goal in FY11 to develop a program to provide an electronic method of filing business personal property tax returns. This method would not only simplify the filing process for taxpayers, but for the Agency as well. The DOR worked with the South Carolina Business One Stop (SCBOS) to add the PT100 business personal property return to the system. Using SCBOS to file business personal property returns has been a huge success in promoting compliance while simplifying the filing process for taxpayers.

As of the end of June 2011, savings in postage and printing alone for the PT100 return project are in excess of \$320,000. Projected savings for the 2011 calendar year including printing, postage and additional stock fees are expected to reach approximately \$641,000.

Implement CD Fillable Form Options for Sales and Withholding Taxes:

In an effort to streamline the completion of sales and withholding tax forms and greatly improve the processing ability of the paper forms, it was the DOR's goal to work with external and internal resources to create a CD option to replace the booklets for sales and withholding.

Before beginning this initiative, the DOR created a pilot program to gain feedback from taxpayers on a CD option. A small amount of Sales CDs were created and demonstrated during our Sales Tax Forms Workshops. Also, during the months of May and June 2010, the DOR distributed CDs to new sales tax registrants to test the functionality. Feedback from taxpayers was positive.

After gaining initial feedback, the DOR worked with the vendor to test and finalize a Sales CD to be mailed to taxpayers. A cover letter was also prepared to accompany the Sales CD in the mailing.

Marketing for the Sales CDs began in the first quarter of FY11. In October, postcards were mailed to taxpayers notifying them that sales tax booklets would no longer be mailed. A follow-up letter was mailed later in the calendar year. Electronic options were being highlighted in these mailings to alert taxpayers to their options. In addition to these mailings, posters were created for the DOR district offices highlighting the electronic filing options and mini versions of the posters were provided in a tear off pad that taxpayers could take with them. The DOR began mailing the Sales CDs in January 2011.

Discussions were held to replace the withholding tax booklets with a CD option as well. Upon further consideration, resources to create and deliver CDs for withholding tax were not available. The decision was made not to mail booklets and instead, a marketing campaign for the electronic options was promoted to taxpayers with postcards and letters mailed in the second quarter of FY11 to alert taxpayers of the move away from paper booklets. As with sales, posters were created for withholding highlighting the electronic options and were placed in the DOR district offices. While the DOR is not mailing withholding paper booklets, they are still available by request of the taxpayer.

As of the end of June 2011, savings in printing alone for the withholding booklets are in excess of \$126,000. Projected savings for the 2011 calendar year including printing, postage and additional stock fees are expected to reach approximately \$180,000.

Results as of the end of FY11 along with a projection for additional costs for the remainder of the 2011 calendar year indicate that savings realized from moving to CDs rather than mailing booklets for sales tax could be in excess of \$90,000.

Two of the DOR's electronic filing options ESales and EWithholding have seen dramatic increases in the third and fourth quarters of FY11 due to the marketing of the electronic options. ESales for the last five months of the year has shown a 50% or more increase in filings over the same time in FY10. EWithholding has seen increases of over 100% in the last three months of FY11 which is the period when the first quarter returns were due and impact could be expected. In May 2011, 5,827 electronic withholding transactions were processed, compared to 1,286 in May 2010. This represents a 353% increase.

South Carolina's change in the mailing of booklets for sales and withholding taxes and use of CDs was noted in the February 7th Federation of Tax Administrators Tax Express as "A Green Wind Backed by a Steely Resolution." As noted in this article, South Carolina has joined those states not printing booklets, but encouraging taxpayers to file electronically.

Develop a System to Provide Legal Residence Information to Counties:

In order to improve communication between the Agency and South Carolina Counties, the DOR began work to develop a system that allows counties to submit information to the DOR concerning the legal residence applications at the county level. The DOR also began work to implement a program to verify back to the counties taxpayers who are filing as South Carolina residents. The system would allow verification between the DOR and counties of taxpayers who should be eligible for the legal residence classification and will aid in the administration of properly granting legal residence classification and the

exemption for school operating purposes to only those taxpayers who are entitled to this benefit.

The DOR continues to track potential abuses for local governments while developing a statewide database system. The database system will be completed as other priorities are evaluated.

Drive One-Stop Business Registration:

The goal of the South Carolina Business One-Stop (SCBOS) system is to be a “one-stop” gateway for business and professional registration, licensing and filing for services offered by federal, state and local governments within South Carolina. In collaboration with many agencies across the State, SCBOS identified several projects this fiscal year to further their goal of simplifying electronic registration of businesses. Below is a listing of some of the accomplishments achieved in FY11:

- Provided the business consumer the ability to file the PT100 (Business Personal Property Return) online which replaced the previous floppy disk based process of uploading data.
- Provided redesign of the SCBOS “Start New Business Process” so that the Secretary of State’s Office (SOS) is able to approve the business’ documentation prior to the DOR issuing any permits or licenses. Both the SOS and the DOR have expressed a decrease in the amount of work their staff must do as a result of this project.
- Provided the SCBOS system with “SCBOS Enotify,” a function that allows SCBOS to generate and send electronic correspondence to business contacts.
- Provided businesses in South Carolina with an internet-based solution for filing their Low Earnings and Partial Claims Reports for the Department of Employment and Workforce.
- SCBOS is to be accountable to the SCBOS Executive Committee that meets quarterly to review projects and assist in program direction. SCBOS continues to maintain a high level of public satisfaction with the scbos.com website. Over 95% of users responded “yes” to the checkout survey question “Would you use this online service again?”
- In a May 2011, press conference, SCBOS was praised by Governor Nikki Haley and Secretary of State Mark Hammond for its success in improving government efficiency and being a business-friendly tool.
- SCBOS continues to be recognized as one of the best one-stop systems in the country. Other states continue to solicit our input as they try to upgrade their one-stop operation.
- Individuals and/or companies from 120 countries have visited the SCBOS website in FY11.

Provide Stakeholder Education and Feedback:

One way to increase voluntary compliance with tax laws is to educate taxpayers on their filing obligations. The DOR accomplishes this goal by educating taxpayers through workshops, seminars, our website and by partnering with outside organizations to provide a helpful and friendly taxpayer education program.

This fiscal year marked the first time that the free Sales Tax Forms and Basic Withholding Tax Workshops were offered to taxpayers as classroom training and as an online webinar. The goal of the Taxpayer Education Program is to reach taxpayers across the state and not just in the Columbia area. Having the workshops online allows taxpayers to get the information they need without having to leave their business to travel to Columbia. The

online webinars have yielded very positive results; moreover, almost half (47%) of the Sales Tax Forms Workshop participants and 57% of the Basic Withholding Tax Workshop participants attended via online webinar. Businesses from Kansas, Illinois, Georgia, North Carolina, Virginia, West Virginia, Florida, Texas, Louisiana and Montana have attended via webinar.

Twenty-one Sales Tax Forms Workshops were held this fiscal year with a total of 231 taxpayers registering. Eight Basic Withholding Tax Workshops were held which trained 98 taxpayers.

The DOR, through SCBOS, has partnered with the Secretary of State's Office to present a Basic Corporate Tax Workshop for corporations. Three workshops were held in FY11 with 30 taxpayers in attendance.

Fee-based seminars are offered for more in-depth training in Sales and Use Tax and are geared toward specific industries. In 2011, the Taxpayer Education Program cut spending and reduced fees for our seminars in order to better serve the taxpayers. The DOR shortened the seminar so it would end prior to lunch, therefore reducing the registration fee from \$60 to \$25 for all seminars.

Seven seminars were held this fiscal year in the areas of Manufacturing, Government and Municipalities, Healthcare, Non-Profit Organizations, Retail Industry, and Educational Institutions. One-hundred eighty-one taxpayers attended these seminars.

The DOR also provides instructors for various workshops and seminars around the State, such as the Small Business Tax Workshops, Job Development Credit Seminars and the Clemson Tax Workshops. The Small Business Tax Workshops are conducted by the Department of Employment and Workforce in conjunction with the Internal Revenue Service (IRS). In FY11, the DOR was part of 32 Small Business Tax Workshops that served over 334 taxpayers. Six Job Development Credit Seminars were held by the Coordinating Council for Economic Development with 95 taxpayers attending. Six sessions of the Clemson Tax Workshops were held this fiscal year with a record total of 1,190 tax professionals as well as 21 DOR employees attending.

The DOR provides speakers upon request by a group or association. This fiscal year, the DOR provided speakers for the Greenville County Recreation District, Clemson University, Beaufort County School District, the South Carolina Association of Certified Public Accountants' Industry Conference, State Government Finance Officers, and the Berkeley County Chamber of Commerce. The workshops benefitted 452 participants.

Upgrade the Agency Website:

With the ever-increasing number of taxpayers going online, it is important to have a website that is user friendly and accurate. A special website team was organized during FY10 to upgrade and enhance the DOR's website. An Advisory Board consisting of experienced DOR personnel was formed to oversee the project. During FY11, the Advisory Board and their respective sub-teams met to discuss the redesign and content updates for the website on a regular basis.

The Advisory Board also met with the Agency's Information Resource Management Division to discuss the infrastructure for a new website design. The New York Department of

Revenue website is being used as a model for a proof of concept for the new infrastructure to replace the current Microsoft Content Management System.

The Withholding and Property Tax sections of the website have been reformatted for better usability and are currently being maintained and updated by their respective sections. The Sales and Miscellaneous Tax sections have also been reformatted and are expected to go live by August 1, 2011.

The website team along with the Agency's Information Resource Management Division heard search engine presentations on different products. Google Mini Search Engine was chosen and has been installed. It is in the process of being tested and should be integrated on the DOR website in the first quarter of FY12.

Expand the Use of Image and Data Capture:

The DOR is striving to increase the volume of documents that are scanned. Having more documents scanned gives employees throughout the Agency access to additional information at their desktop computer, as opposed to having to request the paper document from our Records section. Scanning also significantly reduces the amount of time needed to process returns by eliminating the need to work and rework documents.

Currently, we scan all checks through a process called Remote Deposit Capture, which eliminates the courier service to transport the physical checks to the bank, but does not eliminate the re-handling of checks multiple times. The Check21 process, which our scanning vendor can support, will eliminate transporting of paper checks to the bank while also allowing us to only have to handle the checks one time.

Before taking on new image and data capture projects, the DOR reviewed current scanning processes. It was determined that the current method for scanning the sales tax returns ST3/389 was not acceptable and needed to be revisited. One issue identified was that if the taxpayer did not submit all pages of the ST389, scan operators would have to manually insert the missing pages before the scanning process. Meetings were held with our scanning and keying vendors to discuss the issues and brainstorm possible solutions. When the needed changes were identified, a statement of work was created and the modifications to the process were implemented in December 2010. We no longer have to insert the missing pages from the ST389.

In order to reduce our keystrokes from scanned returns, test returns were submitted to our vendor to determine if any software or hardware changes could be made. Our vendor completed their testing and presented a statement of work that would improve our read rates of the scanned documents. With the changes identified in the test returns, they achieved a 74.7% increase in read rates.

A review of the 2D barcode application for processing corporate and partnership returns indicated the need for improvement. The DOR's Office Operations and Information Resource Management Divisions worked together to make changes so that the process will be a "once and done" task and the re-handling of these returns will be eliminated. The changes are currently being tested and will be implemented in FY12.

Improve Performance Measurement Systems and Processes:

Each year, performance measures and objectives from the prior year are reviewed to determine the ongoing need to report them. The FY11 Annual Business Plan was completed and new objectives were identified. Our business intelligence tool, Business Objects, provides up-to-date data for analyzing agency performance in reaching these objectives.

Several dashboards were created in Business Objects this fiscal year. A set of Collections dashboards were created so front-line employees and management could monitor the Agency's collections. A Scanner Statistics dashboard was created so that our Office Operations division could monitor and report on the amount of documents being scanned. Other dashboards include data for our Office Audit section and an Executive Dashboard for senior management to view high level, agency wide measures at a glance. Viewing the information in the dashboards eliminates the calculating and keying of the information into the standard performance measure report format.

Some performance measures, while still very important, do not rise to the agency dashboard level. Several reports were created for division and section level measurement in Business Objects this fiscal year. Some of the data used to create these reports included: collections data, budget information, return processing data, business demographic information and SCBOS data.

Business Objects captures operational data from the South Carolina Enterprise Information System (SCEIS) on a monthly basis to allow users to create management level queries and reports of agency expenditures and human resources data. Yearly comparative information can be used to establish dashboards on agency expenditures and fee collections that could assist management in strategic planning.

To teach employees how to use the reports and dashboards created in Business Objects, 31 classes were held with 212 participants in FY11. Training consisted of how to navigate through and use reports in Business Objects to track and analyze performance.

Streamline Office Operations Business Systems, Processes and Performance:

Our annual customer service survey, conducted and analyzed by the University of South Carolina, found a 96.3% satisfaction level for the amount of time it took to receive a state income tax refund check. This remarkable statistic is due in part to the implementation of hundreds of process improvements in the Office Operations area alone by both frontline employees and management. Some of the improvements implemented were:

Review and refine casual excise tax refund issuance process, forms and procedure documentation - Some refund requests require a supervisor's approval before issuance. Two extra steps are added to the process in that situation. (An example would be: The employee passing the refund request to the supervisor, and the supervisor issuing the manual credit.) Security access has been requested to allow two employees in the section to issue these manual credits, thus eliminating two steps in the process.

Review dry cleaning renewal process to reduce duplicate certificate requests - A spreadsheet was created to track all certificate requests and help avoid duplication. Also, a letter was developed informing the participants of the necessity to renew the license.

Review and refine job development credit (JDC) procedures including processing, internal and external reporting, and documentation – A JDC team meets every other week to discuss issues and procedures. In FY11, 31 process improvements were implemented in this area. Improvements in communications with the Department of Commerce (DOC), taxpayers and other areas of the DOR were made.

Evaluate the electronic W-2 information available and determine how to incorporate the data as a useful tool in the withholding annual reconciliation process – Electronic W-2 information is being analyzed for accuracy and completeness. Work continues on the loading of W-2 data for 2010 into the Data Warehouse. After the evaluation of the data is complete, the integration of the W-2 data into the annual reconciliation process for withholding will begin.

Analyze current declaration penalty and interest process for individual income tax to recommend changes in business rules and thresholds – A work request was submitted to bypass certain errors generated as a result of declaration penalty differences between the DOR's system calculation and the taxpayer calculation. A new program will allow these errors to be worked systematically instead of needing manual user intervention. This program began in June 2011, and should save thousands of errors from having to be manually worked.

Reduce paper storage needs via scanning and outsourcing – Office Operations is looking at several processes to determine how we can scan more and reduce our paper storage. Quotes have been approved to scan individual income tax returns, amended income returns, corporate returns and partnership returns to free up space at our Market Pointe warehouse and eventually at the Laurel Street warehouse.

Increase Electronic Filing for All Tax Types:

The primary focus for increasing electronic filing and payment was in preparation for the 2011 filing season. With the elimination of mailing booklets to taxpayers filing sales/use and withholding tax, notification to taxpayers and marketing of sales/use and withholding electronic filing/payment options was completed during the second quarter and the benefits of that marketing is now being realized. Our goal was a 20% increase each month over 2010 (for each respective month) in ESales and EWithholding returns filed. Instead, we have seen increases in the range of 31% to 55% for ESales over 2010. In May 2011, 5,827 electronic withholding transactions were processed, compared to 1,286 in May 2010, which represents a 353% increase.

In the area of FedState electronic filing, there is an overall increase of 7.02% over 2010 for FedState individual income tax. South Carolina tested and approved two developers for the MEF (Modernized e-file)1040. Through the end of the quarter, the agency has received 23,213 MEF1040 returns. 2011 is the first year South Carolina has supported MEF1040 filing. For Corporate FedState, the DOR saw an increase of 32.16%, compared to 2010 in the number of returns received at the end of the fourth quarter.

With the launch of the 2D barcode processing project for individual income tax (IIT), software developers were recruited to participate for tax year 2010. Eleven developers were approved through the end of the fourth quarter in preparation for tax year 2010 tax filings. The Agency has processed 58,024 2D barcode returns for IIT through the first six months of 2011.

The DOR is utilizing Twitter to communicate a wide range of electronic filing and payment issues (reminders of filing deadlines, Free File, Schedule A processing, and Sales CD filing).

The Department continues to be a leader in the percentage of individual income tax returns received that are filed by electronic/non-paper methods. The latest available information (April, 2011) from the Federation of Tax Administrators (FTA) placed South Carolina tied for sixth in the nation. South Carolina's percentage of 86% is a 5% increase from FY10.

In total, electronic collection processes have allowed the Agency to collect an average of 77.77% of tax dollars electronically, a 1.85% increase from FY10. Due to the major strides in the promotion and increase of electronic filing, the DOR reduced deposit opportunity cost dollars to \$17,548 in FY11, a decrease of 18% over the previous year.

Increase Employee Knowledge of Leadership Best Practices:

During FY 2011, an overall plan was developed and approved for offering a Leadership Program to employees on a continual basis. Leadership and Customer Service Programs will be offered on a rotating basis throughout the calendar year. The Leadership Program was offered in FY11, while the Customer Service Program will begin in FY12.

In the fall of 2010, members of management were asked to nominate employees from their divisions who they would like to participate in the Leadership Program. They were asked to prioritize their list of nominees. From this list, 30 employees were chosen.

Leadership courses began in November. A "kickoff" of our Leadership Program was held in which the Genuine Qualities and Basic Principles of Leadership and an introduction to customer service were discussed. Other topics that have been taught are Providing Constructive Feedback, Developing Others, Giving Recognition and Speaking to Influence Others. During the final quarter of FY 2011, additional topics that were taught were Listening in a Hectic World, Identifying Priorities & Setting Verifiable Goals and Managing Your Priorities. The Training team facilitated two sessions during the month for each topic. In addition to attending the eight classes, the 30 participants of the Leadership Program were also required to complete a written assignment describing how they translated the skills learned in class to their current work situations.

The Customer Service Program is currently being developed based on requests from members of management. Meetings are being held with management from several divisions to determine specific needs. Also, the Training staff has done research on customer service materials and has begun working on developing a customer service training plan. Work is also underway to determine how many employees will need to be trained. The development of a training schedule and associated logistical tasks has begun. Basic materials for the Customer Service Program have been purchased and the course development has also begun.

Increase Process Improvement Awareness:

During this fiscal year, a Process Improvement Program totaling seven different classes was developed and taught to Office Operations staff. Four kickoff sessions were held and 21 teams (total of 81 employees) selected a process to improve and went through the program. Each class was designed to facilitate the teams through the "seven step problem

solving process.” The teams began by defining their problem and writing a problem statement. One of the teams’ first tasks was to define their current process. Classes were held in General Flowcharting, Identifying “Root Causes,” Data Gathering, Interpreting Data and Solutions Analysis. The teams developed presentations to show management their projects. After their presentations to management, a graduation and recognition luncheon was held in celebration of their efforts and improvements to their processes.

Training staff continued to work with the graduating teams in order to help them implement training needs that were identified with their solutions. Meetings were scheduled with Office Operations management to prioritize their needs. Process improvement “checkpoint” sessions have also been planned and scheduled starting in July 2011. Report outs will be given at the checkpoints on the teams’ status and Training staff will be instructing additional “tools” or topics to assist the teams with their needs during these checkpoints.

Dates have been planned starting in October 2011, to rollout our second round of the Process Improvement Program. A meeting was held to plan for the marketing of the classes and the continuation of selection of teams to participate. Our hope is to continue expanding the teams to “cross-divisional” members so that processes can be streamlined across the Agency and not just in work teams.

Enhance Tax Law and Systems Training:

It is important that our tax professionals are highly knowledgeable of both the tax laws and their duties in administering them. We use both structured training and on-the-job training to support this goal. This training includes technical tax law topics, disclosure training for all DOR employees, State Legislative Updates and systems training. This year a minimum of 12,082 hours were dedicated to formal classroom training of employees. This training averages 15.84 hours per authorized FTE position. The following chart lists some of the classes held in FY11:

Tax Systems:	Tax Law:	Other:
Business Objects	Disclosure Awareness	DOR 101
South Carolina Integrated Tax System	Criminal Investigation Referrals	Basic and Intermediate Research
Automated Collections System	Tax Forms	Legislative Updates
Automated Receivable Management System	Sales Law	Structured On-the-Job Training
Business Taxpayer Registration	Cash Receipt Procedures	Train-the-Trainer
Sales and Use Tax System		
Taxpayer Accounting System		

Source: SC Department of Revenue Accountability Report 2010 - 2011

Taxpayer Bill of Rights

The Taxpayers' Bill of Rights gives the taxpayer certain rights when dealing with the South Carolina Department of Revenue.

A taxpayer has the right to:

- Apply for assistance from the Taxpayers' Rights Advocate within the DOR. The Taxpayers' Rights Advocate is responsible for the resolution of taxpayer complaints and problems.
- Request and receive forms, instructions and other written materials in plain, easy-to-understand language.
- Prompt and courteous service from DOR employees in all dealings with the DOR.
- Request and receive written information guides which explain in simple and non-technical language the appeal procedures and your remedies as a taxpayer.
- Receive notices that contain a description of the basis for identification of amounts of any tax, interest and penalties due.

For additional information about the Taxpayers' Bill of Rights, contact the Taxpayers' Rights Advocate:

Phone: (803) 898-5444
Mail: Taxpayers' Rights Advocate
SC Department of Revenue
P.O. Box 125
Columbia, SC 29214

DOR Administration

Executive Division

Office of Director

- Serves the Governor as a member of the Cabinet
- Oversees all day-to-day operations of the DOR, providing guidance, setting policy and determining priorities
- Responsible for setting long range plans, goals and objectives
- Ex-officio member of the Board of Economic Advisors
- Member of the Coordinating Council for Economic Development
- Member of the Enterprise Zone Subcommittee

Internal Audit Section

- Performs financial, operational and compliance audits of DOR divisions and departments at appropriate intervals based on risk assessments
- Performs other investigations, assurance reviews and consulting activities as requested
- Performs continuous reviews of electronic data processing activities and operations

Executive Deputy Director

- Oversees agency policies, functions and operations. Organizes, plans, executes and evaluates the administration of taxes, exemptions, bingo laws, alcoholic beverage control, manufacturer's property valuation, county property tax equalization and enterprise government initiatives (debt collection, statewide registration and remittance processing)
- Leads and coaches the Department's senior administrators and management; promotes accountability among staff for agency functioning
- Strengthens and forges relationships with external stakeholders and partners; drives processes, legislation and inter-departmental teams that promote voluntary compliance; uses contacts to benchmark and track trends for the Department's future direction

Field Operations

Audit Services

- Performs field and office audits of all taxes to determine correct tax liabilities
- Conducts examinations to determine compliance with state tax laws
- Works jointly with the Department of Public Safety to enforce the dyed fuel statute
- Verification of refunds for sales, use and solid waste tax returns
- Individual Income Tax Fraud Detection Program

Criminal Investigation

- Identifies and investigates allegations of criminal wrongdoing concerning tax and certain licensing matters
- Works with the Attorney General and local solicitors by helping in the prosecution of cases identified for criminal prosecution by the Department
- Cooperates with other state and federal law enforcement agencies in the investigation and prosecution of tax related crimes

Collection Services

- Provides taxpayer assistance in filing forms, answering questions and registering for various licenses and permits
- Collects delinquent taxes owed to the state
- Manages the tele-collections office
- Advises taxpayers of delinquent taxes
- Enforces tax laws when delinquent taxes remain unpaid
- Enforces regulatory laws of coin-operated devices
- Collection of other governmental entity receivables

Regulatory

- Reviews proposed policies, regulations and legislation dealing with regulatory matters and revenue matters
- Advises the SC Law Enforcement Division and local police agencies on matters dealing with alcoholic beverages
- Administers the laws and regulations governing the issuance of all licenses to conduct the game of Bingo in South Carolina
- Administers the laws and regulations governing the issuance of all licenses related to the sale of beer, wine and/or liquor in South Carolina
- Administers all alcoholic beverage and Bingo violations
- Serves as the reporting agency for, and conducts annual audits regarding, the operations of gambling vessels in South Carolina

Support Services

Human Resource Planning and Development

- Maintains employee personnel files and processes all employee records
- Recruits qualified employees
- Manages the Equal Employment Opportunity/Affirmative Action plan of the Agency
- Develops and maintains personnel policies and procedures
- Conducts classification studies on employees
- Monitors and administers the employee pay plan
- Administers and coordinates employee benefits program
- Mediates employee relation matters
- Administers the Employee Performance Management System
- Promotes the quality improvement philosophies and initiatives throughout the Agency and participates with the State Government Network in this area
- Develops, evaluates and conducts training in the tools and techniques of the quality improvement process for the Agency
- Monitors progress and tracks success of quality improvement teams
- Facilitates the Agency's strategic planning, annual business planning and performance measure processes
- Coordinates the Agency's recognition program
- Coordinates and assists with succession planning initiatives in the Agency
- Develops, monitors and maintains training plans and materials
- Develops and implements the wellness program for the Agency
- Promotes process improvement throughout the Agency and assists work teams with the use of tools for analyzing data and processes.
- Develops new taxpayer seminars/education programs and coordinates on-going programs

- Conducts training and staff development sessions for employees in the areas of tax systems, tax law, leadership, process improvement, and the use of business intelligence tools
- Conducts New Employee Orientation to include initial disclosure training
- Develops, coordinates, promotes and provides annual disclosure recertification training
- Assesses training needs and recommends training plans to meet these needs
- Works with agency technical experts to develop training
- Facilitates project teams

Financial Services

- Serves as liaison to the Board of Economic Advisors
- Records statewide tax revenue collections and agency specific revenues
- Reviews and analyzes significant changes in revenue
- Prepares monthly tax revenue reports
- Reconciles agency and state fiscal records
- Reviews invoices and processes payments on accounts payable
- Prepares payroll and employee travel expense reimbursements and reports
- Develops and monitors agency budget
- Maintains department risk management program

Procurement Services

- Manages supply services
- Maintains Department inventory of supplies and equipment
- Conducts procurement functions of the Department
- Maintains security of the building
- Coordinates employee parking permits

Office Operations

- Receives and processes all paper returns and payments submitted to the Department
- Prepares daily bank deposits for the Agency
- Manages incoming mail received by the Department and all outgoing mail
- Archives all documents received by the Department and administers the retention program
- Oversees the destruction of tax return documents after the retention period has expired
- Responds to all requests for copies of returns by taxpayers and their representatives
- Researches records for subpoena requests
- Administers the bad check processing program
- Administers electronic return filing and payment programs within the Department
- Coordinates the Department's administrative dissolution program with the Secretary of State for banks, savings and loan associations and corporations
- Conducts office reviews, corrects errors, issues assessment notices, reviews claims for refund, provides technical assistance to taxpayers and resolves taxpayer problems for taxes administered by the Department
- Registers business taxpayers, issues exemption certificates, monitors and corrects data related to Entity Identification
- Administers the withholding Job Development Credit program

- Leads teams in the review, development, and design of our tax returns and forms and coordinates with the Forms Management Section the design, approval and implementation
- Provides training for various taxpayer groups and proposes and monitors legislation
- Responds to taxpayers' and stakeholders' tax questions

Legislative and Local Government Services

Legislative Services

- Assists the Governor, legislative and support groups
- Assists in determining fiscal impacts of proposed legislation
- Performs liaison work with the General Assembly
- Drafts and monitors legislation and regulations
- Prepares research studies on various tax issues
- Assists counties and municipalities with gross sales information for business license purposes, local option sales tax, capital project sales tax, transportation sales tax, school district sales tax and accommodations tax
- Monitors and assists in projection of revenue collections
- Prepares various monthly collection reports
- Performs function of taxpayer advocate
- Develops and prepares publications for the Agency
- Maintains working relationships with the media
- Handles all media contact, news releases and press conferences
- Publishes taxpayer education and informational publications
- Serves as liaison to the Board of Economic Advisors
- Prepares classifications of counties for purposes of various credits and incentives
- Handles Freedom of Information requests

Local Government Services

- Responsible for general oversight of all property tax matters for the state of South Carolina
- Responsible for assessing approximately one-third of the statewide property tax base which includes manufacturing properties, all utilities, fee in lieu of properties, motor carriers and business personal property
- Publishes and disseminates the Assessment Guide Manual used by the counties to value all cars, trucks, boats, airplanes, motorcycles and other vehicles
- Makes annual sales appraisal ratio studies in all counties to insure programs meet the minimum requirements of the Department of Revenue regulations
- Computes the Index of Taxpaying Ability for all school districts in the state which is used in the formula to distribute state funds back to local school districts
- Processes and certifies to the counties all property qualified to be exempted from property taxes
- Assists and advises all 46 counties with technical issues to include implementation of recently enacted legislation and technical questions related to property taxation in South Carolina
- Processes requests and distributes money to counties for homestead reimbursements, manufacturer's depreciation, inventory lock-in and property tax relief funds
- Compiles operating manuals for county treasurers and tax collectors and establishes an annual academy to provide instruction to county officials in the operation of this State's county tax offices

Information Resource Management

- Coordinates information technology direction for the Agency, ensuring technology investments are driven by the primary Agency goals and objectives
- Provides consultation to Agency stakeholders on effective utilization of technology and deployment opportunities
- Researches, designs, implements and supports the Agency application systems including those supporting Tax Processing, Revenue Collection, Audit Case Management, Financial Reporting, Human Resources, and Management Support
- Administers the South Carolina Business One-Stop Program (SCBOS) including customer service, marketing and technical systems support
- Researches and analyzes Agency functions and makes recommendations to maximize operational efficiency
- Maintains the security for, and disaster recovery plans of, software applications, databases and supporting hardware and software in conjunction with the Division of State Information Technology
- Designs, implements and supports the Agency's computerized processing functions
- Supports computer tax audits as requested
- Maintains voice and data networks in conjunction with the Division of State Information Technology
- Produces statistical, financial and management reports
- Designs, develops and ensures production of all forms, including vendor forms
- Analyzes impact of new tax legislation on Agency application systems and processes recommendations regarding revisions to the legislation
- Recommends improvements to the laws administered by the Department
- Ensures a professionally trained staff of employees and provides counsel to Agency on information technology training and investments
- Maintains sound fiscal and personnel planning and management related to Agency information technology investments
- Ensures the integrity of Agency information technology investments through a responsible fiscal, personnel and management program
- Continually improves the quality of services and products
- Participates in meeting and strategy sessions with other state, federal and local government agencies, regional and national associations, and vendors/contractors
- Provides guidance to foster compliance with revenue and regulatory laws

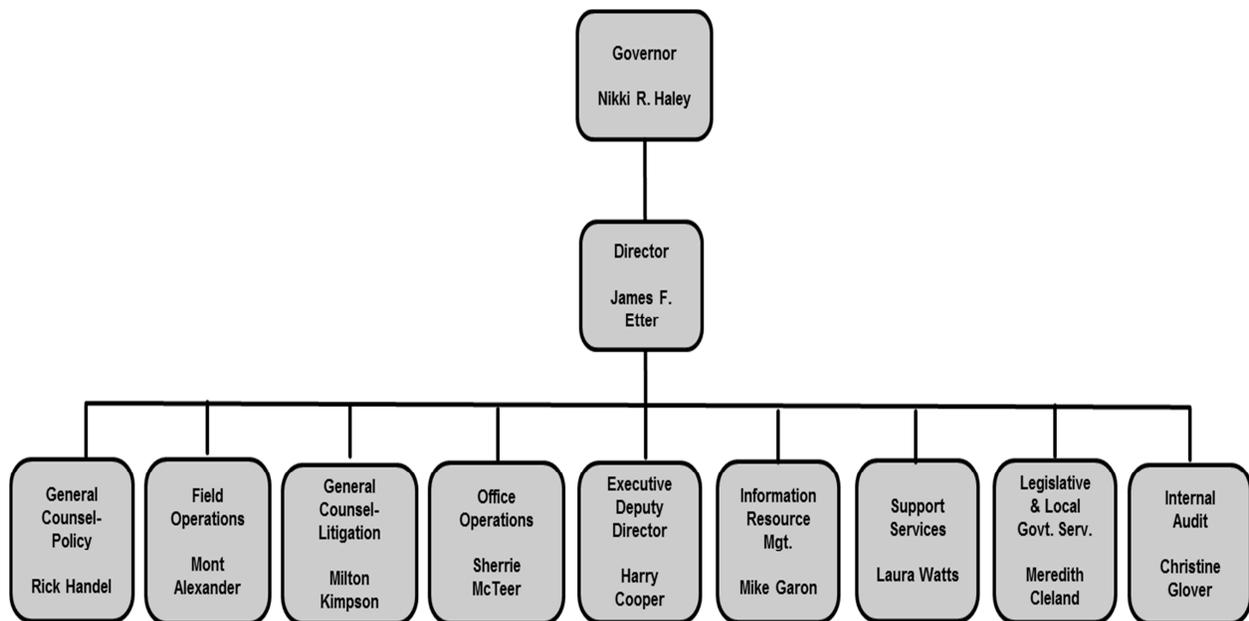
General Counsel for Litigation

- Drafts final Agency determinations for the Director's approval
- Represents the Agency in federal and state courts on tax, regulatory, foreclosure, bankruptcy and collection issues
- Prosecutes criminal tax violators
- Advises the Public Information Director on Freedom of Information requests
- Reviews contracts and advises administrators on contract matters
- Reviews subpoena requests and takes appropriate action to oppose those seeking information that cannot be released without a court order
- Advises the Director, administrators and Agency personnel on legal issues affecting the Department

General Counsel for Policy

- Prepares, recommends and disseminates advisory opinions (revenue rulings, revenue procedures and private letter rulings) and information letters
- Drafts and analyzes revenue laws and comments on proposed legislation
- Analyzes, recommends and drafts regulations
- Provides informal (written and oral) technical advice and information to tax professionals, taxpayers, Department employees and government officials
- Prepares publications to assist in educating the Department employees, taxpayer representatives and other agencies

DOR Organization Chart



Taxpayer Service Centers

The South Carolina Department of Revenue is ready to assist you at seven locations around the state:

Charleston Service Center

1 South Park Circle
Suite 100
Charleston, SC 29407
Phone: (843) 852-3600
Fax: (843) 556-1780

Columbia Main Office

301 Gervais Street
P.O. Box 125
Columbia, SC 29214
Phone: (803) 898-5000
Fax: (803) 898-5822

Columbia Market Pointe

300B Outlet Pointe Boulevard
P.O. Box 21587
Columbia, SC 29210
Phone: (803) 898-5200
Fax: (803) 896-1129

Florence Service Center

1452 West Evans Street
P.O. Box 5418
Florence, SC 29502
Phone: (843) 661-4850
Fax: (843) 662-4876

Greenville Service Center

545 North Pleasantburg Dr.
Edgefield Building, 3rd Floor
Greenville, SC 29607
Phone: (864) 241-1200
Fax: (864) 232-5008

Myrtle Beach Service Center

1330 Howard Parkway
Myrtle Beach, SC 29588
Phone: (843) 839-2960
Fax: (843) 839-2964

Rock Hill Service Center

454 South Anderson Road
Business and Technology Center
P.O. Box 12099
Rock Hill, SC 29731
Phone: (803) 324-7641
Fax: (803) 324-8289

Additional DOR Locations

Other locations in South Carolina where you can meet with a DOR representative:

AIKEN

1555 E. Richland Avenue
Room 514
Thursdays, 8:30 am -12:00 pm
(803) 649-9920

ANDERSON

107 South Main Street
Room 111
Tuesdays, 8:30 am - 12:00 pm
(864) 260-4347

BARNWELL

Barnwell Co. Annex Building
3rd Wednesday of each month, 9:00 am - 12:30 pm
(803) 541-1031

BENNETTSVILLE

SC Department of Motor Vehicles
Highway 9 West
2nd Thursday of each month, 9:30 am - 12:00 pm
(843) 454-9272

CAMDEN

Kershaw County Agricultural Building
2nd floor - Room 209
632 W Dekalb Street
2nd Wednesday of each month from 9:00 am - 12:00 pm
(803) 324-7641 or (803) 493-8264

CHESTER

Chester Co. Government Complex
1476 J.A. Cochran By-Pass
2nd Thursday of each month, 9:00 am - 12:00 pm
(803) 377-4177

DILLON

Disaster Preparedness Agency
205 West Howard Street
2nd Wednesday of each month, 9:00 am - 12:00 pm
(843) 774-1414

GAFFNEY

Cherokee Co. Administration Building
210 N. Limestone Street
2nd Tuesday of each month, 9:00 am - 12:00 pm
(864) 487-2766

GEORGETOWN

County Courthouse
129 Screven St. Room 312
Mondays, 9:00 am - 12:00 pm

GREENWOOD

Park Plaza Suite 17-
Next to Greenwood Courthouse
Thursdays, 8:30 am - 12:30 pm
(864) 943-1545

KINGSTREE

County Courthouse, 2nd Floor
2nd Wednesday of each month, 9:00 am - 12:00 pm

LANCASTER

Clemson Ext. Service Building
107 S. French Street
Tuesdays, 9:00 am - 12:00 pm
(803) 283-2169

LAURENS

Laurens Co. Judicial & Services Complex
100 Hillcrest Square
2nd Tuesday of each month, 1:00 pm - 4:00 pm
(864) 241-1200

MCCORMICK

McCormick Co. Courthouse
Tuesdays, 10:00 am - 11:30 am
(864) 465-2195 ext. 2931

ORANGEBURG

Orangeburg Administrative Centre
1437 Amelia St.
Wednesdays, 8:30 am - 1:00 pm
(803) 707-0403

SUMTER

Dept. of Social Services Building 4th Floor
105 North Magnolia Street
2nd Wednesday of each month 9:00 am - 12:00 pm
(803) 773-5531 ext. 230 or ext. 221

UNION

210 West Main Street
2nd Tuesday of each month, 1:00 pm - 4:00 pm
(864) 241-1200

WALHALLA

60 Short Street
2nd Tuesday of each month, 8:30 am - 12:00 pm
(864) 241-1200

Fiscal Year Revenue Collections by Type

FY 2010 - 2011

According to the Comptroller General of the state of South Carolina, General Fund Budgeted Collections totaled \$5,633,230,594 for fiscal year 2010-2011.

Of the statewide General Fund Revenue Collections, the DOR collected \$5,229,879,782, 92.8% of the total. The tables below depict both the DOR collected General Fund and Allocated Funds Revenue Collections.

Revenue Source	FY 2009-2010	FY 2010-2011	Difference	Change
Sales and Use Tax	\$2,163,448,159.11	\$2,219,736,555.09	\$56,288,395.98	2.60%
Casual Excise Tax	\$17,622,202.22	\$18,710,223.43	\$1,088,021.21	6.17%
Individual Income Tax	\$2,167,142,075.49	\$2,407,574,223.19	\$240,432,147.70	11.09%
Corporation Income Tax	\$109,623,952.62	\$184,924,118.53	\$75,300,165.91	68.69%
Subtotal-General Fund Revenues	\$4,457,836,389.44	\$4,830,945,120.24	\$373,108,730.80	8.37%
Admissions Tax	\$23,080,247.68	\$23,546,647.37	\$466,399.69	2.02%
Aircraft Tax	\$5,356,652.76	\$3,813,495.73	-\$1,543,157.03	-28.81%
Alcoholic Liquors Tax	\$57,240,082.76	\$58,930,328.94	\$1,690,246.18	2.95%
Bank Tax	\$15,672,134.14	\$24,469,128.73	\$8,796,994.59	56.13%
Beer and Wine Tax	\$99,325,163.48	\$100,881,914.49	\$1,556,751.01	1.57%
Bingo Tax	\$3,023,428.84	\$2,974,710.94	-\$48,717.90	-1.61%
Business License Tax	\$32,015,998.74	\$28,423,684.37	-\$3,592,314.37	-11.22%
Car/Heavy Equipment Rental Tax	\$2,721,461.04	\$1,435,258.12	-\$1,286,202.92	-47.26%
Coin Operated Devices Tax	\$1,723,124.39	\$1,558,976.69	-\$164,147.70	-9.53%
Controlled Substance Tax	-\$538.20	\$1,112.00	\$1,650.20	306.61%
Corporation License Tax	\$73,412,951.55	\$88,714,001.21	\$15,301,049.66	20.84%
Documentary Stamp Tax	\$29,684,511.02	\$29,156,498.27	-\$528,012.75	-1.78%
Electric Power Tax	\$28,219,032.11	\$28,395,473.15	\$176,441.04	0.63%
Estate Tax	\$72,908.40	\$8,219.62	-\$64,688.78	-88.73%
Private Car Lines Tax	\$3,957,023.58	\$3,925,704.62	-\$31,318.96	-0.79%
Retailer's License Tax	\$799,486.42	\$852,637.99	\$53,151.57	6.65%
Savings and Loan Assoc. Tax	\$3,421,963.49	\$1,707,369.61	-\$1,714,593.88	-50.11%
Wine Shippers License	\$21,200.00	\$139,500.00	\$118,300.00	558.02%
Subtotal-All Other Revenues	\$379,746,832.20	\$398,934,661.85	\$19,187,829.65	5.05%
Total General Fund Revenues	\$4,837,583,221.64	\$5,229,879,782.09	\$392,296,560.45	7.57%

Revenue Source	FY 2009-2010	FY 2010-2011	Difference	Change
Accommodations Tax-Counties	\$39,794,989.49	\$44,429,416.25	\$4,634,426.76	11.65%
Admissions Tax-Counties	\$1,368,654.13	\$1,191,600.67	-\$177,053.46	-12.94%
Admissions Tax-Wildlife	\$39,400.02	\$44,267.41	\$4,867.39	12.35%
Admissions Tax-Commerce	\$1,368,654.13	\$1,191,600.67	-\$177,053.46	-12.94%
Admissions Tax-SC Film Commission	\$6,175,897.48	\$6,022,004.33	-\$153,893.15	-2.49%
Alcohol Beverage Licensing Local Gov.	\$4,408,921.32	\$4,745,739.66	\$336,818.34	7.64%
Bingo Tax Division on Aging	\$1,248,000.00	\$1,548,000.00	\$300,000.00	24.04%
Bingo Tax PRT	\$783,084.00	\$762,782.48	-\$20,301.52	-2.59%
Bingo Tax Charities	\$62,526.03	\$291.26	-\$62,234.77	-99.53%
Casual Excise Expend Wildlife	\$140,597.27	\$55,872.67	-\$84,724.60	-60.26%
Catawba Tribal Tax	\$827.86	\$135,994.03	\$135,166.17	16327.18%
Cigarette Surtax (Collection began in FY11)	n/a	\$116,196,868.23	\$116,196,868.23	n/a
Commercial Nuclear Waste	-\$30,045,984.00	-\$1,713,036.48	\$28,332,947.52	94.30%
Drycleaning Facility Fees	\$1,440,093.72	\$1,274,410.72	-\$165,683.00	-11.51%
Education Improvement Fund	\$548,785,461.25	\$564,565,345.38	\$15,779,884.13	2.88%
Environmental Impact Fee DHEC	\$17,465,075.35	\$17,592,200.97	\$127,125.62	0.73%
Estate Tax Probate Judges	\$725.03	\$0.00	-\$725.03	-100.00%
Forest Renewal Tax Forestry Comm.	\$767,584.06	\$865,267.51	\$97,683.45	12.73%
Gasoline Revenue	\$521,687,704.46	\$527,803,898.25	\$6,116,193.79	1.17%
Heritage Land Trust/St. Housing	\$9,779,628.89	\$8,746,949.48	-\$1,032,679.41	-10.56%
Indigent Care Fund	\$262,377,529.54	\$263,500,002.09	\$1,122,472.55	0.43%
Local Option Sales Tax	\$615,588,632.57	\$660,406,363.24	\$44,817,730.67	7.28%
Motor Carrier Property Tax	\$14,974,444.79	\$17,685,840.94	\$2,711,396.15	18.11%
Petroleum Inspection Fee	\$8,686,015.85	\$8,805,699.22	\$119,683.37	1.38%
Property Tax Relief Corporate	\$54,561,124.00	\$50,167,051.00	-\$4,394,073.00	-8.05%
Property Tax Relief Income	\$527,660,919.00	\$548,927,751.00	\$21,266,832.00	4.03%
Public Utility Assessments	\$10,466,449.93	\$10,453,095.98	-\$13,353.95	-0.13%
Re-Development Authority	\$5,646,870.00	\$7,108,622.00	\$1,461,752.00	25.89%
Sales Homestead Exemption Fund	\$502,690,474.14	\$514,985,467.40	\$12,294,993.26	2.45%
Sales Tax Aviation Commerce	\$1,766,503.38	\$2,572,654.43	\$806,151.05	45.64%
Solid Waste Management Tax	\$8,613,709.96	\$9,018,389.27	\$404,679.31	4.70%
911 Access	\$22,713,470.92	\$21,981,510.87	-\$731,960.05	-3.22%
SLED Inspection Fees	\$2,646,603.26	\$3,040,058.60	\$393,455.34	14.87%
State Rural Infrastructure Fund	\$15,559,008.64	\$14,229,557.00	-\$1,329,451.64	-8.54%
Allocated Funds	\$3,179,223,596.47	\$3,428,341,536.53	\$249,117,940.06	7.84%
Total Revenue Collections	\$8,016,806,818.11	\$8,658,221,318.62	\$641,414,500.51	8.00%

Note: All figures on report reflect totals on DOR's Taxpayer Accounting System and have not been reconciled to the Comptroller General's official year-end figures.

Individual Income Tax Data

South Carolina's income tax follows the federal income tax laws. South Carolina generally accepts the adjustments, exemptions and most deductions allowed on your federal return. Your federal taxable income is the starting point in determining your state income tax liability.

You may be required to file a South Carolina income tax return if you earn income in South Carolina and are required to file a federal return. Even if you are not required to file a federal return and you have taxes withheld from your wages, you should file a state income tax return in order to obtain a refund.

For calendar year taxpayers, individual income tax returns are due on April 15 of each year. Taxpayers who file electronically may file and pay income taxes by May 1.

You may have to pay estimated tax payments on income that is not subject to withholding such as self-employment, interest or prizes, or if enough tax is not being withheld from your salary, pension or other income.

Enacted:	1927
Statute:	Title 12, Chapter 6
Rate:	3% to 7%
Distribution:	State General Fund
FY 10-11 Collections:	\$2,407,574,223.19

Note: The FY 10-11 collections represented in this section are the Actual Net Collection of Refunds for this tax type

STATE COMPARISON OF INDIVIDUAL INCOME TAXES

AS OF FEBRUARY 2011

State	Federal Deductibility	Tax Rates (%)	Number of Brackets	Standard Deduction		Personal Exemptions	
				Single	Joint	Single	Dependents
Alabama (f)	Yes	2.0 - 5.0	3	\$2,000	\$4,000	\$1,500	\$300
Alaska	No	None	None	n.a.	n.a.	n.a.	n.a.
Arizona	No	2.59 - 4.54	5	\$4,677	\$9,354	\$2,100	\$2,100
Arkansas (d, e)	No	1.0 - 7.0	6	\$2,000	\$4,000	\$23 (r)	n.a.
California (e)	No	1.0 - 10.3	7	\$3,670	\$7,340	\$99 (r)	\$99 (r)
Colorado	No	4.63	1	n.a.	n.a.	n.a.	n.a.
Connecticut	No	3.0 - 6.5	3	n.a.	n.a.	\$13,000 (d)	\$0
Delaware	No	2.2 - 6.95	6	\$3,250	\$6,500	\$110 (r)	\$110 (r)
Florida	No	None	None	n.a.	n.a.	n.a.	n.a.
Georgia	No	1.0 - 6.0	6	\$2,300	\$3,000	\$2,700	\$3,000
Hawaii	No	1.4 - 11.0	12	\$2,000	\$4,000	\$1,040	\$1,040
Idaho (e)	No	1.6 - 7.8	8	\$5,700	\$11,400	\$3,650	\$3,650
Illinois (b)	No	5.0	1	n.a.	n.a.	\$2,000	\$2,000
Indiana	No	3.40	1	n.a.	n.a.	\$1,000	\$1,500
Iowa (e, f)	Yes	0.36 - 8.98	9	\$1,830	\$4,500	\$40	\$40
Kansas	No	3.5 - 6.45	3	\$3,000	\$6,000	\$2,250	\$2,250
Kentucky	No	2.0 - 6.0	6	\$2,210	\$2,210	\$20	\$20
Louisiana (f)	Yes	2.0 - 6.0	3	n.a..	n.a..	\$4,500 (n)	\$1,000
Maine (e)	No	2.0 - 8.5	4	\$5,800	\$9,650	\$2,850	\$2,850
Maryland	No	2.0 - 5.5	7	\$2,000 (o)	\$4,000 (o)	\$3,200	\$3,200
Massachusetts	No	5.3	1	n.a..	n.a..	\$4,400	\$1,000
Michigan	No	4.35	1	n.a..	n.a..	\$3,600	\$3,600
Minnesota (e)	No	5.35 - 7.85	3	\$5,800 (p)	\$11,600 (p)	\$3,700 (p)	\$3,700 (p)
Mississippi	No	3.0 - 5.0	3	\$2,300	\$4,600	\$6,000	\$1,500
Missouri (f)	Yes (k)	1.5 - 6.0	10	\$5,700	\$11,400	\$2,100	\$1,200
Montana (e, f)	Yes (k)	1.0 - 6.9	7	\$3,990	\$7,980	\$2,130	\$2,130
Nebraska	No	2.56 - 6.84	4	\$5,700	\$11,400	\$118	\$118
Nevada	No	None	None	n.a.	n.a.	n.a.	n.a.
New Hampshire (c)	No	5.0	1	\$2,400	\$4,800	n.a..	n.a..
New Jersey	No	1.4 - 8.97	6	n.a..	n.a..	\$1,000	\$1,500
New Mexico	No	1.7 - 4.9	4	\$5,700	\$11,400	\$3,650	\$3,650
New York (g)	No	4.0 - 8.97	7	\$7,500	\$15,000	n.a..	\$1,000
North Carolina	No	6.0 - 7.75	3	\$3,000	\$6,000	(q)	(q)
North Dakota (e)	No	1.84 - 4.86	5	\$5,800(p)	\$11,600(p)	\$3,700(p)	\$3,700(p)
Ohio	No	0.587 - 5.925	9	n.a.	n.a.	\$1,550	\$1,550
Oklahoma	No	0.5 - 5.5	7	\$4,250	\$8,500	\$1,000	\$1,000
Oregon (e, f, j)	Yes (k)	5.0 - 11.0	5	\$1,950	\$3,900	\$179	\$179
Pennsylvania	No	3.07	1	n.a.	n.a.	n.a.	n.a.
Rhode Island (e)	No	3.75 - 5.99	3	\$7,500	\$15,000	\$3,500	\$3,500
South Carolina (e)	No	0.0 - 7.0	6	\$5,800(p)	\$11,600(p)	\$3,700(p)	\$3,700(p)
South Dakota	No	None	None	n.a.	n.a.	n.a.	n.a.
Tennessee (c)	No	6.0	1	n.a.	n.a.	\$1,250	n.a.
Texas	No	None	None	n.a.	n.a.	n.a.	n.a.
Utah	No	5.0	1	(l)	(l)	\$2,738	\$2,738
Vermont (e)	No	3.55 - 8.95	5	\$5,800(p)	\$11,600(p)	\$3,700(p)	\$3,700(p)
Virginia	No	2.0 - 5.75	4	\$3,000	\$6,000	\$930	\$930
Washington	No	None	None	n.a.	n.a.	n.a.	n.a.
West Virginia	No	3.0 - 6.5	5	n.a.	n.a.	\$2,000	\$2,000
Wisconsin (e)	No	4.6 - 7.75	5	\$9,410 (m)	\$16,940 (m)	\$700	\$700
Wyoming	No	None	None	n.a.	n.a.	n.a.	n.a.
D.C.	No	4.0 - 8.5	3	\$2,000	\$4,000	\$1,675	\$1,675

Source: Tax Foundation 2011

STATE COMPARISON OF INDIVIDUAL INCOME TAXES

AS OF FEBRUARY 1, 2011

Footnotes:

- (a) 2010 brackets
- (b) On January 12, 2011, Illinois increased its rate from 3% to 5%, retroactive to January 1, 2011.
- (c) Applies to interest and dividend income only.
- (d) Rates apply to regular tax table. A special tax table is available for low income taxpayers which reduces their tax payments.
- (e) Bracket levels adjusted for inflation each year. Release dates for tax bracket inflation adjustments vary by state and may fall after the end of the applicable tax year. California, Iowa, and Wisconsin brackets apply to tax year 2009. All other brackets listed are for tax year 2010.
- (f) These states allow some or all of federal income tax paid to be deducted from state taxable income.
- (g) New York added two income tax brackets (7.85% and 8.97%), retroactive to January 1, 2009. The new rates will be in effect for three years.
- (h) Local rates are excluded; 14 states have county or city level income taxes. In each of these states the average rate for counties and large municipalities, weighted by total personal income within each jurisdiction, is: 0.19% in Ala.; 0.06% in Ark.; 0.16% in Del.; 1.16% in Ind.; 0.3% in Iowa.; 0.76% in Ky.; 2.98% in Md.; 0.44% in Mich.; 0.12% in Mo.; 0.09% in N.J.; 1.7% in N.Y.; 1.82% in Ohio; 0.36% in Ore.; and 1.25% in Pa (weighted local rates are from Tax Foundation Background Paper, No. 60, "2011 State Business Tax Climate Index").
- (j) Oregon approved the addition of two new brackets retroactive to January 1, 2009 and expiring December 31, 2011: 10.8% on income over \$125,000 and 11% on income over \$250,000. After 2011, the 10.8% rate will drop to 9.9% and the top bracket will be eliminated.
- (k) Deduction is limited to \$10,000 for joint returns and \$5,000 for individuals in Missouri and Montana, and to \$5,600 in Oregon.
- (l) The standard deduction is taken in the form of a nonrefundable credit of 6% of the federal standard or itemized deduction amount, excluding the deduction for state or local income tax. This credit phases out at 1.3 cents per dollar above \$12,535 of AGI (\$25,070 for married couples). For 2011 the federal standard deduction is \$5,800 for single filers and \$11,600 for joint filers.
- (m) Standard deduction phases out to zero at \$91,977 for single, \$104,691 for joint
- (n) Standard deduction and personal exemptions are combined: \$4,500 for single and married filing separately; \$9,000 married filing jointly and head of household.
- (o) The standard deduction is 15 percent of income with a minimum of \$1,500 and a cap of \$2,000 for single filers, married filing separately filers and dependent filers earning more than \$13,333. The standard deduction is capped at \$4,000 for married filing jointly filers, head of household filers and qualifying widowers earning more than \$26,667.
- (p) Deduction or exemption tied to federal tax system. Federal deductions and exemptions are indexed for inflation.
- (q) Federal taxable income (AGI less all deductions and exemptions) is the starting point for determining North Carolina taxable income. Filers must make an adjustment on their North Carolina return for the difference in the NC and federal personal exemption. For tax year 2010 single filers with income less than \$60,000 (\$100,000 for married filing jointly) must add \$1,150 to their taxable income. If the filer's income is over the applicable threshold, \$1,650 must be added to their taxable income.
- (r) Tax credit

Source: *Tax Foundation 2011*

INDIVIDUAL INCOME TAX RETURNS BY COUNTY

TAX YEAR 2010

County	Number of Returns	Number of Exemptions	State Taxable Income	State Income Tax Liability
Abbeville	9,345	20,538	\$159,002,039	\$8,570,632
Aiken	64,298	137,121	1,747,603,741	88,572,247
Allendale	3,291	7,146	38,942,634	2,168,666
Anderson	71,019	154,115	1,547,625,957	89,299,176
Bamberg	5,146	11,293	83,586,007	4,656,958
Barnwell	8,083	17,810	153,829,182	8,382,815
Beaufort	63,775	134,036	1,883,318,437	108,487,659
Berkeley	65,166	138,184	1,527,084,743	87,792,374
Calhoun	4,870	10,196	96,251,525	5,743,314
Charleston	157,181	305,233	5,004,352,818	308,340,117
Cherokee	19,920	44,003	349,887,608	17,965,092
Chester	12,356	26,597	205,659,939	9,708,882
Chesterfield	15,975	35,059	259,440,736	12,450,240
Clarendon	11,825	25,232	163,634,562	9,088,021
Colleton	15,371	33,119	234,926,435	13,167,330
Darlington	25,636	55,348	516,610,204	29,909,481
Dillon	11,722	26,256	154,499,730	7,922,493
Dorchester	52,301	113,076	1,292,424,092	74,868,411
Edgefield	7,449	16,228	164,967,615	7,805,560
Fairfield	9,114	18,873	154,057,336	8,218,113
Florence	55,292	118,136	1,252,239,017	73,984,594
Georgetown	24,550	51,125	582,945,075	35,377,384
Greenville	190,552	412,915	5,745,640,689	348,272,346
Greenwood	27,472	60,807	569,560,664	33,150,142
Hampton	7,531	16,566	123,512,033	6,486,645
Horry	118,392	235,018	2,154,845,255	122,827,737
Jasper	7,106	15,627	107,520,100	5,039,977
Kershaw	25,129	54,169	548,644,892	31,185,629
Lancaster	27,694	60,795	595,065,323	23,910,982
Laurens	23,716	51,673	401,774,081	22,143,137
Lee	6,014	12,938	77,770,674	4,192,539
Lexington	107,283	227,459	2,957,614,892	176,159,364
McCormick	3,913	7,930	62,530,392	2,898,714
Marion	12,337	26,253	156,455,294	8,407,757
Marlboro	9,821	21,152	123,484,440	5,628,516
Newberry	15,554	34,129	290,108,530	16,357,324
Oconee	29,028	61,349	703,068,875	39,963,032
Orangeburg	35,104	73,659	556,739,000	31,357,420
Pickens	44,048	94,035	1,044,452,642	59,775,145
Richland	153,053	305,494	4,306,086,955	263,370,798
Saluda	7,060	17,762	114,495,218	6,063,709
Spartanburg	11,751	244,819	2,658,241,692	154,982,892
Sumter	39,133	84,518	688,306,197	38,945,620
Union	10,671	22,665	167,235,555	8,735,656
Williamsburg	12,074	25,973	155,563,667	8,395,813
York	91,640	202,801	2,879,857,457	107,130,949
Out of Country	1,992	2,965	50,202,855	3,331,589
Out of State	218,764	486,918	3,786,884,476	227,110,112
Unknown	702	1,520	42,871,093	3,639,198
Total	2,051,219	4,360,633	\$48,641,422,373	\$2,771,672,301

INDIVIDUAL INCOME TAX RETURNS BY TAX LIABILITY

TAX YEAR 2010

Tax Liability	Number of Returns	Percent of Total	State Income Tax Liability	Percent of Total
\$0.00	884,516	43.12%	\$(7,592,555)	0.27%
\$0.01-\$25	39,230	1.91	467,933	0.01
\$26-\$50	36,054	1.75	1,337,138	0.04
\$51-\$75	32,011	1.56	1,981,271	0.07
\$76-\$100	26,301	1.28	2,254,460	0.08
\$101-\$125	23,890	1.16	2,674,430	0.09
\$126-\$150	22,827	1.11	3,145,613	0.11
\$151-\$200	40,226	1.96	7,028,831	0.25
\$201-\$250	32,951	1.60	7,415,590	0.26
\$251-\$300	30,536	1.48	8,403,208	0.30
\$301-\$400	49,381	2.40	17,116,226	0.61
\$401-\$500	44,890	2.18	20,096,939	0.72
\$501-\$600	35,823	1.74	19,672,030	0.71
\$601-\$700	33,779	1.64	21,869,019	0.79
\$701-\$800	33,809	1.64	25,310,913	0.91
\$801-\$900	29,893	1.45	25,405,986	0.91
\$901-\$1,000	29,006	1.41	27,504,773	0.99
\$1,001-\$1,250	67,325	3.28	75,482,745	2.73
\$1,251-\$1,500	59,209	2.88	81,229,648	2.93
\$1,501-\$2,000	97,035	4.73	168,897,149	6.11
\$2,001-\$2,500	76,421	3.72	171,077,505	6.18
\$2,501-\$3,000	60,169	2.93	164,944,984	5.96
\$3,001-\$4,000	86,574	4.22	299,816,256	10.84
\$4,001-\$5,000	55,220	2.69	246,552,772	8.91
\$5,001-\$7,500	65,746	3.20	396,297,498	14.33
\$7,501-\$9,999	24,775	1.20	212,137,131	7.67
OVER \$10,000	33,622	1.63	763,552,253	27.62
Total	2,051,219	100%	\$2,764,079,746	100%

INDIVIDUAL INCOME TAX RETURNS BY INCOME CLASS

CLASS

TAX YEAR 2010

State Taxable Income Class	Number of Returns	Number of Exemptions	Total State Taxable Income (as claimed)	State Tax Amount	State Tax Credits (as claimed)	State Tax Liability (tax credits)	State Tax Liability (as allowed)
\$0	698,070	1,506,559	\$(42,120,742)	\$36,948,131	\$6,367,149	\$30,580,982	\$34,616,329
\$1-\$1,000	67,248	126,145	31,134,552	640,755	431,953	208,802	611,754
\$1,001-\$2,000	53,704	99,483	80,073,599	648,281	448,968	199,313	619,532
\$2,001-\$3,000	48,470	89,746	120,665,332	653,865	467,402	186,463	615,831
\$3,001-\$4,000	43,566	81,363	152,098,374	1,788,347	512,581	1,275,766	1,645,033
\$4,001-\$5,000	41,052	77,145	184,544,530	2,889,667	554,710	2,334,957	2,624,652
\$5,001-\$6,000	38,324	72,455	210,494,308	3,908,383	626,048	3,282,335	3,510,693
\$6,001-\$7,000	36,733	69,512	238,584,050	5,515,416	667,811	4,847,605	5,012,614
\$7,001-\$8,000	34,948	66,451	261,885,803	6,606,829	717,569	5,889,260	6,010,065
\$8,001-\$9,000	34,327	64,456	291,815,885	8,005,193	772,102	7,233,091	7,305,837
\$9,001-\$10,000	31,992	60,623	303,866,663	9,037,702	805,543	8,232,159	8,281,061
\$10,001-\$11,000	30,839	58,835	323,663,547	10,604,671	879,406	9,725,265	9,770,513
\$11,001-\$12,001	29,128	55,705	334,789,895	11,379,707	912,804	10,466,903	10,496,028
\$12,001-\$13,000	27,531	52,900	343,934,503	12,382,183	974,087	11,408,096	11,426,525
\$13,001-\$14,000	26,267	49,960	354,444,793	13,319,234	953,021	12,366,213	12,378,596
\$14,001-\$15,000	25,574	49,010	370,761,045	14,748,364	1,012,863	13,735,501	13,747,899
\$15,001-\$20,000	112,789	215,247	1,964,749,630	88,886,401	5,811,506	83,074,895	83,123,603
\$20,001-\$25,000	94,890	184,103	2,127,775,490	107,945,292	6,822,817	101,122,475	101,163,482
\$25,001-\$35,000	146,118	298,573	4,342,256,391	241,874,745	16,442,989	225,431,756	225,519,320
\$35,001-\$50,000	146,322	331,143	6,131,975,559	368,855,968	28,113,956	340,742,012	340,911,254
\$50,001-\$75,000	137,088	348,681	8,363,349,671	532,054,475	43,984,287	488,070,188	488,301,918
\$75,001-\$100,000	64,915	175,614	5,578,021,816	368,749,579	30,751,115	337,998,464	338,127,147
\$100,001-\$150,000	47,289	129,992	5,664,501,338	386,882,774	33,583,152	353,299,622	353,416,169
\$150,001-\$200,000	15,241	42,735	2,606,896,324	183,708,196	15,556,002	168,152,194	168,193,155
\$200,001-\$350,000	12,243	35,052	3,123,634,510	227,413,245	18,962,869	208,450,376	208,473,549
\$350,001-\$500,000	3,250	9,645	1,342,498,211	99,364,129	8,667,926	90,696,203	90,699,160
\$500,001-\$750,000	1,759	5,246	1,054,237,810	79,098,280	8,150,768	70,947,512	70,948,859
Over- \$750,000	1,542	4,254	2,780,889,486	205,856,065	31,734,727	174,121,338	174,121,723
Total	2,051,219	4,360,633	\$48,641,422,373	\$3,029,765,877	\$265,686,131	\$2,764,079,746	\$2,771,672,301

Note: Credits are non-refundable

INDIVIDUAL INCOME TAX RETURN STATISTICS

TAX YEAR 2010

All Returns Processed:			
Filing Status	Long Form	Short / Long Form Amended	Total
Single	794,121	5,195	799,316
Head of Household	384,414	4,115	388,529
Married, Filing Jointly	800,184	8,041	808,225
Married, Filing Separately	53,471	395	53,866
Widow/Widower	1,271	12	1,283
Total	2,033,461	17,758	2,051,219
Refund Returns:			
Return Type	Number of Refunds Claimed	Total Amount Refunded*	Average Refund Amount*
Long Form	1,433,055	\$1,204,045,458.79	\$840.19
Amended	8,345	\$3,041,608.66	\$364.48
Total	1,441,400	\$1,207,087,067.45	\$837.44

*Note: *Before Debt Offset*

INDIVIDUAL INCOME TAX CONTRIBUTIONS

CALENDAR YEAR 2011

Type of Contribution	Number of Returns	Amount
Children's Trust	3,157	\$39,672.88
Conservation Bank	1,199	13,424.00
Dare Fund	0	0.00
Eldercare Trust	2,220	25,304.00
Financial Literacy	850	5,446.00
First Steps	1,516	15,587.00
Gift of Life Trust	1,160	9,888.00
Heritage	873	7,255.00
Litter	1,300	9,329.00
Military Relief	3,179	52,937.21
Public Ed	2,813	42,663.00
SCLEA	1,630	17,788.00
SC Nature Fund	2,613	29,175.00
SC State Forest	2,662	24,013.00
State Parks	3,471	40,198.00
Veterans Trust	2,572	36,822.00
Wildlife	3,774	42,987.00
Total Contributions	34,989	\$412,489.09
Use Tax Collections Reported on SC 1040	12,071	\$1,412,520.84

INDIVIDUAL INCOME TAX CREDITS

CALENDAR YEAR 2010

Credit Claimed	Total Number of Credits	Total Amount of Credits
Additional Family Indep.	8	\$35,309
Alternative Motor	183	218,134
Apprenticeship Credit	36	151,279
Base Closure Credit		-
Biodiesel Motor Fuel	3	31,582
Cellulosic Ethanol	12	7,707
Certified Hist Resid. Stru.	48	352,655
Certified Hist Structure	29	482,483
Child Care	113,267	19,561,251
Commercials Credit	1	52,500
Community Development	32	275,545
Drip-Trickle Irrigation	100	103,952
Economic Impact Zone	135	677,215
Employer Child Care Credit	12	37,717
Excess Insurance Prm.	1,548	1,472,623
Family Independence Pmnt.	44	153,458
Health Insurance	32	54,245
Hydrogen Infrastructure	2	4,376
Industry Partner	172	4,602,476
Minority Contract Bus. Cr.	16	69,085
Monthly Business	32	188,692
Motion Picture	1	800
New Jobs Credit	455	8,871,452
Non-Resident	78,181	175,678,825
Nursing Home	199	55,323
Palmetto Capital Seed Credit		-
Plug-In Hybrid Vehicle	6	8,626
Port Cargo Credit - TC 30	3	21,063
Premarital Prep - TC32	71	7,521
Prior-Yr Carryover	524	9,292,501
Qualified Conservation	331	7,636,450
Qualified Retirement Plan	124	345,588
Quality Forum - TC28	1	255
Retail Facilities - TC31	16	49,350
Renewable Fuel Facilities	10	585,866
Research Expenses Credit	160	841,428
Residential Retrofit	217	230,753
"S" Corp. Banks Shareholders	85	45,429
Scenic River Tax Credit		-
Small Business - TC-4SB	75	271,498
Solar Energy - TC38	296	772,199
Sprinkler System Credit	4	2,959
Textiles Rehabilitation	42	3,430,922
Two Wage Earner	361,817	46,028,432
Tuition	8,100	5,621,092
Venison for Charity	56	9,985
Venture Capital - TC26		-
Water Resource Credit	47	27,508
State Contractors	16	69,085
Corporate HQ Credit	7	171,920
Brownfields Vol Cleanup Program	2	34,964
Credit Shareholder	88	47,751
Biomass Resource Credit	1	36,057
Energy Efficient Manufactured Home	38	341,217
Manuf. Renewable Energy	10	18,297
Tax Paid Other State	79,664	179,947,030
Unknown	3	413,715
Total	646,362	\$469,448,146

DEBT SETOFF COLLECTIONS

CALENDAR YEAR 2011

Agency	Number of Returns	Amount
AIKEN CENTER	44	\$8,406.12
AIKEN HOUSING AUTHORITY	9	651.64
AIKEN TECHNICAL COLLEGE	301	80,014.27
ANDERSON OCONEE BEHAVIORAL	104	12,998.06
B&CB SC RETIREMENT SYSTEMS	41	24,429.58
BEECH ISLAND WATER DISTRICT	19	1,149.40
BEHAVIORAL HEALTH SERVICES	107	19,340.53
CHARLESTION SOUTHERN UNIVERSITY	88	43,946.44
CHARLESTON MEMORIAL HOSPITAL	444	107,037.54
CITY OF COLUMBIA	1,776	245,100.05
CLAFLIN UNIVERSITY	189	76,737.14
CLEMSON UNIV - PERKINS LOANS	46	22,838.10
CLEMSON UNIV-STUDENT ACCOUNT	141	50,179.15
COASTAL CAROLINA UNIVERSITY	36	14,921.32
COKER COLLEGE	15	6,300.06
COLLEGE OF CHARLESTON - PERKIN	81	40,033.04
COLLEGE OF CHARLESTON - STUDENT	220	98,498.97
COLUMBIA COLLEGE	39	18,954.54
COLUMBIA HOUSING AUTHORITY	101	23,038.76
CONVERSE COLLEGE	10	4,294.57
CORNERSTONE ALCOHOL AND DRUG	18	2,000.00
COUNTY OF LEXINGTON	52	32,592.04
DENMARK TECHNICAL COLLEGE	80	15,830.43
DEPT OF MENTAL HEALTH	2,106	688,962.75
ERSKINE COLLEGE	16	10,062.57
FLORENCE COUNTY TREASURER	341	65,930.64
FLORENCE - DARLINGTON TECH	17	9,532.52
FLORENCE-DARLINGTON TECH STU	988	286,416.32
FORREST JUNIOR COLLEGE	97	42,453.65
FORT MILL HOUSING AUTHORITY	13	3,690.48
FRANCIS MARION UNIVERSITY	117	45,855.23
GEORGETOWN COUNTY SCHOOL DIS	21	3,425.48
GREENVILLE COUNTY SCHOOL	16	8,426.67
GREENVILLE TECHNICAL COLLEGE	58	9,465.92
HARTSVILLE HOUSING AUTHORITY	15	3,056.02
HORRY-GEORGETOWN TECH COLLEGE	696	159,487.88
HOUSING & REDEVELOPMENT OF MARLBORO	11	2,361.25
HOUSING AUTHORITY OF ANDERSON	46	12,295.15

Agency	Number of Returns	Amount
HOUSING AUTHORITY OF FLORENCE	78	\$17,473.25
HOUSING AUTHORITY OF MARION	51	11,449.57
HOUSING AUTHORITY OF WOODRUFF	7	1,146.33
HOUSING AUTHORITY CITY OF CHARLESTON	232	54,870.59
HOUSING AUTHORITY OF CHERAW	31	6,754.38
HOUSING AUTHORITY OF GREENWOOD	23	4,921.04
HOUSING AUTHORITY OF MCCOLL	2	442.60
INTERNAL REVENUE SERVICE	17,662	9,160,918.92
LANCASTER CITY NATURAL GAS AU	120	20,973.15
LANDER UNIVERSITY	135	65,060.48
LEXINGTON SCHOOL DISTRICT ONE	41	5,352.93
LIMESTONE COLLEGE	10	3,477.57
MEDICAL UNIVERSITY OF SC	30	25,774.63
MULLINS HOUSING AUTHORITY	5	939.00
MUNICIPAL ASSOCIATION OF SC	16,028	3,369,222.42
MUSC MEDICAL CTR (HOSPITAL)	11,940	4,347,003.85
N CHARLESTON HOUSING AUTHORITY	87	27,525.39
NEW LIFE CENTER	23	4,068.26
NORTHEASTERN TECHNICAL COLLEGE	126	30,571.51
ORANGEBURG-CALHOUN TECH.	597	146,181.61
PIEDMONT TECHNICAL COLLEGE	745	191,916.07
PRESBYTERIAN COLLEGE	7	2,972.46
PROBATION PAROLE AND PARDON	953	169,814.59
SALUDA CITY AMBULANCE SERVICE	62	16,158.51
SANTEE COOPER AUTHORITY	1,912	348,425.58
SC ATTORNEY GENERAL'S OFFICE	1	836.00
SC COMMISSION FOR THE BLIND	4	2,693.00
SC DEPARTMENT OF CORRECTION	33	11,670.39
SC DEPARTMENT OF DISABLITIES & SP NEEDS	6	1,431.89
SC DEPARTMENT OF JUVENILE JUSTICE	17	7,155.29
SC DEPT OF MOTOR VEHICLES	1,681	312,699.89
SC DEPT OF REVENUE W/A/R	45,245	17,750,956.10
SC DEPT OF SOC SERV CHILD SUPPORT	10,885	4,484,276.79
SC DEPT OF SOC SERV FOOD STAMPS	914	185,456.88
SC DEPT OF TRANSPORTATION	440	74,987.26
SC DEPT OF REVENUE ENTERPRISE	15,631	5,141,434.71
SC EMPLOYMENT SEC COMM - INS	22	13,948.37
SC EMPLOYMENT SECURTY COM	6,786	2,150,281.05
SC FORESTRY COMMISSION	2	521.00
SC REGIONAL HOUSING AUTH #3	106	25,184.79
SC STATE UNIVERSITY	725	281,285.82

Agency	Number of Returns	Amount
SHERMAN COLLEGE OF ST CHIRO	19	\$9,812.11
SHORELINE BEHAVIORAL HEALTH	29	3,994.00
SOUTH CAROLINA ASSOCIATION	161,083	63,737,341.54
SOUTH UNIVERSITY	26	10,919.20
SOUTHERN WESLEYAN UNIVERSITY	11	6,230.95
SPARTANBURG COMMUNITY COLLEGE	723	198,506.92
SPARTANBURG HOSPITAL FOR RESTORATIVE	3	1,866.02
SPARTANBURG METHODIST COLLEGE	17	7,520.69
SPARTANBURG REGIONAL EMERGENCY PHY	4,858	1,036,962.44
SPARTANBURG REGIONAL MEDICAL CENTER	10,217	3,897,621.05
SRMC PHYSICIANS BILLING	6,110	1,175,027.63
STATE EDUCATION ASSIT AUTH	4,435	2,497,952.08
STATE ETHICS COMMISSION	14	1,450.00
TECH COLLEGE OF THE LOWCOUNTRY	93	35,066.92
THE CITADEL - PERKINS	20	11,266.44
THE CITADEL - STUDENT ACCOUNTS	17	7,017.58
THE ERNEST E KENNEDY CENTER	111	21,403.34
TRI-COUNTY TECHNICAL COLLEGE	143	16,183.72
TRIDENT TECHNICAL COLLEGE	1,465	489,289.69
UNIVERSITY OF SOUTH CAROLINA	210	118,835.75
VILLAGE OF PELHAM	345	102,452.19
WILLIAMSBURG TECHNICAL COLLEGE	135	45,448.87
WINTHROP UNIVERSITY	286	129,918.29
WOFFORD COLLEGE	18	9,480.14
YORK HOUSING AUTHORITY	16	6,191.30
YORK TECHNICAL COLLEGE	494	134,244.59
Total	332,822	\$124,490,951.65

Job Development and Retraining Credits

Employers who create at least 10 jobs and make capital investments in the state may apply to the Coordinating Council for Economic Development to receive a portion of their withholding dollars as a refundable credit pursuant to a Revitalization Agreement.

Retraining credits may also be approved for certain employers. Credits are paid quarterly only after job creation and certification of investment. The amount of the credit varies depending upon the economic development status of the county where the jobs are created. The DOR administers the credit applications.

Enacted:	1995
Statute:	Title 12, Chapter 10
Rate:	2% to 5% of Withholding
Distribution:	Credit to Qualified Taxpayers
FY 10-11 Collections:	\$67,815,745

Withholding Period Ending	Job Development Credits	Job Retraining Credits	Total Credits Claimed
09/10	\$18,177,992	\$723,119	\$18,901,111
12/10	\$12,999,295	\$347,509	\$13,346,804
03/11	\$14,964,811	\$434,908	\$15,399,719
06/11	\$19,583,194	\$584,917	\$20,168,111
Total	\$65,725,292	\$2,090,453	\$67,815,745

Corporate Income Taxes

The corporate tax rate on South Carolina taxable income is 5%. The starting point in determining South Carolina taxable income is federal taxable income with certain South Carolina modifications subject to allocation and apportionment. That means that multi-state corporations must directly allocate certain nonbusiness-related items of income and gains and losses from the sale of real estate on Schedule F and apply an apportionment ratio from Schedule M to all income remaining after allocation.

Corporations manufacturing, selling or otherwise dealing with tangible personal property (except for repair) use an apportionment ratio based on sales alone. Most other corporations including financial businesses, services businesses, doctors, architects, installation and repair businesses and contractors use a gross receipts apportionment ratio. Railroads, telephone companies, pipeline companies, airlines, and shipping lines use special apportionment methods. A corporation may petition for, or the Department may require, another apportionment method if the other method does not fairly represent the extent of the corporation's business activity. Also, the Department may enter into an incentive agreement with the corporation that changes the apportionment method.

Return and estimated tax payment due dates are the same as the federal requirements. Estimated tax payment rules are similar to federal rules.

Enacted:	1927
Statute:	12-6-530
Rate:	5%
Distribution:	State General Fund
FY 10-11 Collections:	\$184,924,118.53

CORPORATE LICENSE FEE

Corporations (and other entities taxed for income tax purposes as corporations) must pay an annual license fee. For most corporations, the license fee is \$1.00 for every \$1,000.00 of capital stock and paid-in or capital surplus plus \$15.00. Certain companies, such as power, gas, waterworks, telephone, and express companies, must calculate their license fees on the basis of South Carolina gross receipts and property. Multi-state corporations use the apportionment ratio to arrive at the license fee. The minimum license fee is \$25.00.

The license tax is payable by the original due date for filing the income tax return, with the return or request for extension, and applies to the tax year following the income tax year. An initial license tax of \$25.00 is paid with the initial annual report (CL-1).

Enacted:	1927
Statute:	Chapter 20, Title 12, SC Code of Laws
Rate:	\$1 for each \$1,000 of capital stock and paid in surplus plus \$15. (Minimum \$25)
Distribution:	State General Fund
FY 10-11 Collections:	\$88,714,001.21

STATE CORPORATE INCOME TAX RATES

AS OF JANUARY 1, 2011

State	Tax Rates (%) and Brackets (\$)
Alabama	6.5; 0
Alaska	1.0 - 9.4; 0 - 90K
Arizona	6.968; 0
Arkansas	1.0 - 6.5; \$0 - 100K
California	8.84; 0
Colorado	4.63; 0
Connecticut	7.5; 0
Delaware (a)	8.7; 0
Florida	5.5; 0
Georgia	6.0; 0
Hawaii	4.4 - 6.4; 0 - 100K
Idaho	7.6; 0
Illinois (c)	9.5; 0
Indiana	8.5; 0
Iowa	6.0 - 12.0; 0 - 250K
Kansas	4.0 - 7.0; 0 - 50K
Kentucky	4.0 - 6.0; 0 - 100K
Louisiana	4.0 - 8.0; 0 - 200K
Maine	3.5 - 8.93; 0 - 250K
Maryland	8.25; 0
Massachusetts	8.25; 0
Michigan (a)	
Minnesota	9.8; 0
Mississippi	3.0 - 5.0; 0 - 10K
Missouri	6.25; 0
Montana	6.75; 0
Nebraska	5.58 - 7.81; 0 - 100K
Nevada	None
New Hampshire (a)	8.5; 0
New Jersey (b)	9.0; 100K
New Mexico	4.8 - 7.6; 0 - 1 million
New York	7.1; 0
North Carolina	6.9; 0
North Dakota	2.1 - 6.4; 0 - 50K
Ohio (a)	
Oklahoma	6.0; 0
Oregon	6.6 - 7.6; 0 - 250K
Pennsylvania	9.99; 0
Rhode Island	9.0; 0
South Carolina	5.0; 0
South Dakota	None
Tennessee	6.5; 0
Texas (a)	
Utah	5.0; 0
Vermont	6.0 - 8.5; 0 - 25K
Virginia (a)	6.0; 0
Washington (a)	
West Virginia	8.5; 0
Wisconsin	7.9; 0
Wyoming	None
District of Columbia	9.975; 0

Notes:

In addition to regular income taxes, many states impose other taxes on corporations such as gross receipts taxes and franchise taxes. Some states also impose an alternative minimum tax.

a) Michigan, Ohio, Texas and Washington do not have a corporate income tax but do have a gross receipts tax with rates not strictly comparable to corporate income tax rates. Delaware, New Hampshire and Virginia have a gross receipts tax in addition to the corporate income tax.

(b) Businesses with entire net income greater than \$100K pay 9% on all taxable income, companies with entire net income greater than \$50K and less than or equal to \$100K pay 7.5% on all taxable income, and companies with entire net income less than or equal to \$50K pay 6.5% on all taxable income.

(c) On January 12, 2011, Illinois increased its corporate income tax from 7.3% to 9.5%, retroactive to January 1, 2011. Illinois's rate includes two separate corporate income taxes, one at a 7% rate and one at a 2.5% rate.

Source: Tax Foundation 2011, state tax forms and instructions.
www.TaxFoundation.org

CORPORATE INCOME TAX CREDITS

Credit Claimed	Number of Returns	Amount
TC- Column A CF From Previous Year	290	\$1,588,739,278
TC-1 Drip/Trickle Irrigation Systems	<5	1,835,744
TC-2 Socio/Econ Disadvantage Small Business	6	165,285
TC-3 Water Resources	<5	150,725
TC-4 New Jobs	93	57,023,551
TC-6 Infrastructure	17	3,822,142
TC-8 Corporate Headquarters	<5	727,568
TC-11 Economic Impact Zone	63	10,948,070
TC-12 Family Independence Payments	9	63,955
TC-12A Add AFDC	<5	5,775
TC-16 Corporate Tax Moratorium 12-6-3365	<5	1,071,063
TC-17 Recycling Property Tax	<5	30,977,657
TC-18 Research Expenses	98	13,438,305
TC-21 Certified Historic Structure	<5	323,981
TC-23 Textile Rehabilitation	<5	473,645
TC-28 SC Quality Forum	<5	1,250
TC-30 Increased Port Cargo Volume	<5	396,500
TC-31 Retail Facilities Revitalization	<5	91,727
TC-33 Mercury Switch Disposal	<5	438
TC-34 Corporate Tax Moratorium 12-6-3367	<5	400,000
TC-37 Toxicity Testing	<5	169,458
TC-38 Solar Energy	<5	3,500
TC-45 Apprenticeship	<5	194,000
Unidentified Taken*	80	23,624,330
Total		\$1,734,647,947
Expired Credits	11	(\$2,916,669)
Total Credits plus Carryforward	417	\$1,731,731,278

**Previously these were not broken out*

***Note:** Figures are based on unaudited returns; number of returns and amounts are for income tax returns processed during FY 10-11 regardless of the taxable year; in some cases, returns for multiple taxable years were processed during the fiscal year. The total for each return may include carryovers from prior years. Income tax credits for pass-through entities are included in the individual income tax credits. The total number of credits does not equal the total number of returns claiming credits because taxpayers took credits from multiple categories in this table.*

Sales and Use Tax Data

Sales tax is imposed on the sales of goods and certain services in South Carolina. Use tax is imposed on goods and certain services purchased out of state and brought into South Carolina on which no sales tax has been paid. The statewide sales and use tax rate is 6%. Counties may impose an additional 1% local option sales and use tax and other 1% special local taxes if voters in the county approve the tax. Generally, all retail sales of tangible personal property are subject to the state's sales or use tax.

Sales Tax:

South Carolina imposes a 6% sales tax on the gross proceeds of sales of every person engaged in the business of selling tangible personal property at retail. The retailer is liable for the tax. The sales tax is also imposed on the fair market value of items originally purchased at wholesale that are withdrawn for use by the business or by any person withdrawing the property.

Use Tax:

South Carolina imposes a complementary 6% use tax on the sales price of tangible personal property purchased at retail for storage, use, or other consumption in South Carolina, regardless of whether the retailer is engaged in business in South Carolina. The use tax is the liability of the purchaser. If the purchaser, however, has a receipt from a seller required or authorized to collect the state use tax showing the seller has collected the tax from the purchaser, the purchaser is relieved of the liability for the tax. South Carolina allows a credit against the use tax due in South Carolina for the state and local sales or use tax due and paid in another state on purchases of tangible personal property.

Enacted:	1951
Statute:	Title 12, Chapter 36
Rate:	6% plus local taxes
Distribution of Statewide 6% Tax:	80% Education Finance Act; 20% Education Improvement Act
FY 10-11 Collections:	\$2,219,736,555.09

SALES AND USE TAX ACCOUNTS FY 2010-2011

Sales Tax Accounts	
Total Active Accounts on July 1 - First Day of Fiscal Year	102,379
New Accounts (07/01 Thru 06/30)	16,375
Accounts Closed (07/01 Thru 06/30)	8,388
Total Active Accounts on June 30 - End of Fiscal Year	110,726
Use Tax Accounts	
Total Active Accounts on July 1 - First Day of Fiscal Year	10,516
New Accounts (07/01 Thru 06/30)	785
Accounts Closed (07/01 Thru 06/30)	340
Total Active Accounts on June 30 - End of Fiscal Year	10,961

\$3,000 MAXIMUM TAXPAYER DISCOUNT

Total Discounts	Taxpaying Establishments	Discounts Taken
\$0-\$100	40,288	\$954,042.14
\$101-\$500	16,091	\$3,926,761.44
\$501-\$1000	5,464	\$3,861,484.65
\$1001-\$1500	2,283	\$2,796,523.64
\$1501-\$2000	1,185	\$2,050,881.66
\$2001-\$2500	856	\$1,915,507.28
\$2501-\$3000	1,251	\$3,540,101.93
Over \$3001	1,813	\$5,633,180.11
Other	168	(\$30,750.16)
Total	69,399	\$24,647,732.69

Note: Taxpayers that file and pay electronically have a maximum discount of \$3,100

\$10,000 MAXIMUM TAXPAYER DISCOUNT

Total Discounts	Taxpaying Establishments	Discounts Taken
\$0-\$1000	5	\$1,264.10
\$1001-\$1500	-	
\$1501-\$2000	-	
\$2001-\$2500	-	
\$2501-\$3000	-	
\$3001-\$4000	2	\$6,200.00
\$4001-\$4500	-	
\$4501-\$5000	-	
\$5001-\$5500	-	
\$5501-\$6000	-	
\$6001-\$6500	-	
\$6501-\$7000	1	\$6,911.74
\$7001-\$7500	-	
\$7501-\$8000	-	
\$8001-\$8500	-	
\$8501-\$9500	-	
\$9501-\$10000	1	\$9,815.59
Over \$10001	2	\$20,039.23
Total	11	\$44,230.66

GROSS AND NET TAXABLE BY COUNTY

FY 2010-2011

County	Business Units	Gross Sales	Total Net Taxable Sales
Abbeville	398	\$190,925,225.28	\$72,299,110.57
Aiken	2,844	2,771,077,209.08	1,086,244,933.71
Allendale	160	176,246,512.86	16,436,910.33
Anderson	3,825	5,032,244,112.45	1,463,099,813.52
Bamberg	299	225,724,474.24	62,372,327.75
Barnwell	432	261,367,547.26	103,744,282.42
Beaufort	5,190	3,400,903,379.16	2,074,933,083.54
Berkeley	2,780	4,532,931,452.36	1,415,080,798.20
Calhoun	282	515,173,806.04	39,928,665.81
Charleston	10,925	12,503,589,333.80	5,702,548,245.79
Cherokee	1,093	1,200,578,253.38	424,193,712.31
Chester	629	518,513,290.88	121,750,422.35
Chesterfield	862	766,212,129.35	182,114,637.55
Clarendon	649	443,006,769.62	139,044,038.78
Colleton	851	673,440,514.93	257,229,871.38
Darlington	1,267	1,142,147,109.42	319,660,295.99
Dillon	625	673,598,571.65	151,994,730.60
Dorchester	2,045	1,697,101,898.17	584,575,808.43
Edgefield	379	192,839,248.94	54,046,527.91
Fairfield	368	369,549,192.87	81,913,261.25
Florence	3,350	4,649,658,356.55	1,655,892,083.91
Georgetown	1,786	1,234,275,450.34	529,683,252.28
Greenville	10,590	13,661,668,821.84	5,591,491,430.83
Greenwood	1,433	1,209,583,516.75	560,386,857.71
Hampton	448	259,757,924.02	69,266,591.03
Horry	10,519	8,398,768,861.95	5,093,615,723.21

County	Business Units	Gross Sales	Total Net Taxable Sales
Jasper	600	893,609,511.90	282,222,728.30
Kershaw	1,176	1,285,112,820.96	321,170,254.81
Lancaster	1,420	1,089,034,548.35	439,608,475.01
Laurens	1,090	862,600,231.25	295,454,075.45
Lee	320	218,601,005.75	38,739,933.16
Lexington	6,225	8,913,177,995.48	2,988,875,419.23
McCormick	187	52,411,001.67	19,396,669.96
Marion	650	422,779,749.86	132,471,710.51
Marlboro	475	330,920,048.55	86,149,700.55
Newberry	762	751,182,198.50	237,776,538.79
Oconee	1,495	1,069,980,600.26	452,338,470.95
Orangeburg	2,046	1,853,875,082.69	622,738,445.56
Pickens	2,092	1,959,476,104.52	812,321,187.24
Richland	7,517	10,169,420,463.28	4,974,383,033.59
Saluda	314	147,219,804.33	40,270,772.88
Spartanburg	5,956	8,951,414,678.42	2,593,742,145.07
Sumter	1,809	1,601,459,781.17	709,332,587.56
Union	503	306,395,194.93	124,656,554.77
Williamsburg	657	591,000,342.69	168,535,865.09
York	4,577	5,010,756,657.30	1,717,266,298.52
Total of Counties	117,982	143,992,286,374.69	52,241,910,380.48
Unallocated Total	27	9,880,773.36	5,468,124.33
State Total	118,009	\$144,002,167,148.05	\$52,247,378,504.81

Gross Sales by City and County (FY 2010-2011)

City and County	Gross Sales	City and County	Gross Sales
ABBEVILLE	\$108,768,959.97	BAMBERG	\$63,667,391.83
CALHOUN FALLS	8,674,779.37	DENMARK	39,224,778.61
DONALDS	3,236,087.16	EHRHARDT	10,239,466.96
DUE WEST	8,026,616.71	OLAR	3,800,183.44
HONEA PATH*	5,657,124.08	UNINCORPORATED	108,792,653.40
LOWNDESVILLE	***	BAMBERG COUNTY	\$225,724,474.24
WARE SHOALS*	***		
UNKNOWN	***	BARNWELL	\$183,585,076.77
UNINCORPORATED	51,442,224.72	BLACKVILLE	11,578,155.90
ABBEVILLE COUNTY	\$190,925,225.28	ELKO	***
		HILDA	***
AIKEN	\$896,773,147.17	KLINE	***
JACKSON	14,788,690.50	SNELLING	***
MONETTA*	4,029,130.63	WILLISTON	46,841,009.75
N AUGUSTA*	392,852,023.98	UNINCORPORATED	18,640,637.80
NEW ELLENTON	32,526,316.51	BARNWELL COUNTY	\$261,367,547.26
PERRY	***		
SALLEY	5,907,255.01	BEAUFORT	\$465,064,733.67
WAGENER	20,162,048.23	BLUFFTON	254,954,126.34
WINDSOR	638,526.69	HILTON HEAD ISLAND	1,197,965,824.23
UNKNOWN	***	PORT ROYAL	91,811,732.77
UNINCORPORATED	1,403,395,973.36	YEMASSEE*	848,993.38
AIKEN COUNTY	\$2,771,077,209.08	UNINCORPORATED	1,390,257,968.77
		BEAUFORT COUNTY	\$3,400,903,379.16
ALLENDALE	\$144,861,889.45		
FAIRFAX*	14,705,420.53	BONNEAU	\$13,312,637.00
SYCAMORE	***	CHARLESTON*	311,825,617.96
ULMERS	***	GOOSE CREEK*	492,929,222.72
UNINCORPORATED	16,629,649.98	HANAHAN	119,433,698.46
ALLENDALE COUNTY	\$176,246,512.86	JAMESTOWN	***
		MONCK'S CORNER	1,573,928,140.44
ANDERSON	\$1,305,844,726.35	N CHARLESTON*	977,674.94
BELTON	457,466,187.26	ST STEPHEN	22,996,061.34
HONEA PATH*	65,217,656.80	SUMMERVILLE*	474,279,578.38
IVA	19,126,649.20	UNKNOWN	***
PELZER	2,357,471.39	UNINCORPORATED	1,516,796,141.02
PENDLETON	21,032,618.33	BERKELEY COUNTY	\$4,532,931,452.36
STARR	2,446,395.16		
WILLIAMSTON	47,075,104.52	CAMERON	\$19,844,452.66
W PELZER	19,483,163.07	ST MATTHEWS	21,675,783.53
UNKNOWN	***	UNINCORPORATED	473,653,569.85
UNINCORPORATED	3,092,155,111.04	CALHOUN COUNTY	\$515,173,806.04
ANDERSON COUNTY	\$5,032,244,112.45		

City and County	Gross Sales	City and County	Gross Sales
AWENDAW	\$2,785,606.44	MANNING	\$219,792,524.94
CHARLESTON*	4,003,855,151.38	PAXVILLE	***
FOLLY BEACH	56,547,688.43	SUMMERTON	27,990,679.52
GOOSE CREEK*	***	TURBEVILLE	22,539,243.30
HOLLYWOOD	33,438,149.99	UNINCORPORATED	171,300,155.91
ISLE OF PALMS	102,079,100.72	CLARENDON COUNTY	\$443,006,769.62
JAMES ISLAND	36,650,491.60		
KIAWAH ISLAND	105,367,229.28	COTTAGEVILLE	\$14,150,892.16
LINCOLNVILLE	***	EDISTO BEACH	38,330,529.82
MCCLELLANVILLE	18,078,889.03	LODGE	***
MEGETT	304,568.01	SMOAKS	432,758.00
MT PLEASANT	1,435,948,011.34	WALTERBORO	350,868,234.99
N CHARLESTON*	5,679,076,548.00	WILLIAMS	***
RAVENEL	82,917,342.68	UNINCORPORATED	267,009,633.57
ROCKVILLE	***	COLLETON COUNTY	\$673,440,514.93
SEABROOK ISLAND	15,860,877.42		
SULLIVANS ISLAND	14,924,130.45	DARLINGTON	\$115,445,062.68
SUMMERSVILLE*	3,475,443.89	HARTSVILLE	413,804,099.63
UNKNOWN	***	LAMAR	12,890,983.83
UNINCORPORATED	905,511,559.21	SOCIETY HILL	7,061,514.09
CHARLESTON COUNTY	\$12,503,589,333.80	UNINCORPORATED	592,945,449.19
		DARLINGTON COUNTY	\$1,142,147,109.42
BLACKSBURG	\$84,979,139.49		
GAFFNEY	649,921,085.28	DILLON	\$303,701,624.85
UNKNOWN	***	LAKE VIEW	17,254,292.82
UNINCORPORATED	464,963,724.61	LATTA	30,367,582.33
CHEROKEE COUNTY	\$1,200,578,253.38	UNINCORPORATED	322,275,071.65
		DILLON COUNTY	\$673,598,571.65
CHESTER	\$119,037,972.71		
FORT LAWN	6,474,277.91	HARLEYVILLE	\$12,544,174.55
GREAT FALLS	33,290,370.08	N CHARLESTON*	247,639,823.95
LOWRYS	***	REEVESVILLE	760,790.21
RICHBURG	***	RIDGEVILLE	6,090,483.91
UNKNOWN	***	ST GEORGE	61,676,683.14
UNINCORPORATED	357,984,990.74	SUMMERSVILLE*	487,717,342.81
CHESTER COUNTY	\$518,513,290.88	UNKNOWN	***
		UNINCORPORATED	879,698,772.60
CHERAW	\$443,553,277.37	DORCHESTER COUNTY	\$1,697,101,898.17
CHESTERFIELD	56,083,188.73		
JEFFERSON	11,748,557.59	EDGEFIELD	\$21,439,244.69
MCBEE	6,888,062.66	JOHNSTON	51,675,827.77
MT CROGHAN	2,685,316.69	N AUGUSTA*	***
PAGELAND	113,432,499.61	TRENTON	53,107.00
PATRICK	2,986,901.62	UNINCORPORATED	119,014,260.48
RUBY	968,099.11	EDGEFIELD COUNTY	\$192,839,248.94
UNKNOWN	***		
UNINCORPORATED	127,771,012.56		
CHESTERFIELD COUNTY	\$766,212,129.35		

City and County	Gross Sales	City and County	Gross Sales
JENKINSVILLE	\$***	BRUNSON	\$4,349,407.15
RIDGEWAY	44,893,727.27	ESTILL	35,605,970.08
WINNSBORO	145,224,824.10	FURMAN	***
UNINCORPORATED	178,893,636.67	GIFFORD	33,708.99
FAIRFIELD COUNTY	\$369,549,192.87	HAMPTON	88,158,089.90
		LURAY	***
COWARD	\$14,556,187.35	SCOTIA	***
FLORENCE	2,355,917,741.63	VARNVILLE	14,685,349.47
JOHNSONVILLE	27,570,866.71	YEMASSEE*	18,924,672.23
LAKE CITY	147,388,311.48	UNKNOWN	***
OLANTA	10,791,686.13	UNINCORPORATED	90,455,447.35
PAMPLICO	36,221,234.87	HAMPTON COUNTY	\$259,757,924.02
QUINBY	14,030,825.58		
SCRANTON	8,553,385.78	ATLANTIC BEACH	\$3,631,905.81
TIMMONSVILLE	36,630,841.23	AYNOR	42,426,216.93
UNKNOWN	***	BRIARCLIFFE ACRES	***
UNINCORPORATED	1,988,004,329.79	CONWAY	819,573,776.96
FLORENCE COUNTY	\$4,649,658,356.55	LORIS	99,019,291.33
		MYRTLE BEACH	1,952,450,893.54
ANDREWS*	\$67,375,900.26	N MYRTLE BEACH	710,584,431.46
GEORGETOWN	391,864,006.35	SURFSIDE BEACH	140,883,666.12
PAWLEYS ISLAND	11,379,740.76	UNKNOWN	2,155,117.00
UNKNOWN	***	UNINCORPORATED	4,628,042,462.80
UNINCORPORATED	763,650,057.17	HORRY COUNTY	\$8,398,768,861.95
GEORGETOWN COUNTY	\$1,234,275,450.34		
		HARDEEVILLE	\$164,880,705.54
FOUNTAIN INN*	\$71,376,042.41	RIDGELAND	124,803,061.20
GREENVILLE	3,810,220,137.02	UNKNOWN	***
GREER*	489,040,468.89	UNINCORPORATED	603,925,745.16
MAULDIN	1,316,715,344.26	JASPER COUNTY	\$893,609,511.90
SIMPSONVILLE	355,160,817.99		
TRAVELERS REST	186,772,002.47	BETHUNE	\$13,404,705.09
UNKNOWN	10,951,336.74	CAMDEN	359,685,371.17
UNINCORPORATED	7,421,432,672.06	ELGIN	50,355,031.30
GREENVILLE COUNTY	\$13,661,668,821.84	UNINCORPORATED	861,667,713.40
		KERSHAW COUNTY	\$1,285,112,820.96
GREENWOOD	\$516,864,564.05		
HODGES	2,297,181.34	HEATH SPRINGS	\$4,030,186.93
NINETY SIX	5,930,534.19	KERSHAW	53,284,847.27
TROY	***	LANCASTER	398,617,017.00
WARE SHOALS*	32,314,304.27	UNKNOWN	***
UNINCORPORATED	652,168,174.71	UNINCORPORATED	627,221,783.15
GREENWOOD COUNTY	\$1,209,583,516.75	LANCASTER COUNTY	\$1,089,034,548.35

City and County	Gross Sales	City and County	Gross Sales
CLINTON	\$171,128,055.64	MCCORMICK	\$27,418,897.27
CROSS HILL	1,294,703.88	PARKSVILLE	***
FOUNTAIN INN*	12,330,355.48	PLUM BRANCH	651,970.17
GRAY COURT	11,659,578.58	UNINCORPORATED	24,340,134.23
LAURENS	232,334,704.55	MCCORMICK COUNTY	\$52,411,001.67
WARE SHOALS*	***		
WATERLOO	3,099,493.48	LITTLE MOUNTAIN	\$6,201,739.63
UNINCORPORATED	430,739,203.64	NEWBERRY	372,489,588.36
LAURENS COUNTY	\$862,600,231.25	PEAK	***
		PROSPERITY	14,713,225.21
BISHOPVILLE	\$115,958,159.14	SILVERSTREET	***
LYNCHBURG	7,572,493.85	WHITMIRE	4,060,453.46
UNINCORPORATED	95,070,352.76	UNKNOWN	***
LEE COUNTY	\$218,601,005.75	UNINCORPORATED	315,053,337.53
		NEWBERRY COUNTY	\$751,182,198.50
BATESBURG LEESVILLE*	\$198,626,872.19		
CAYCE*	1,150,763,037.24	SALEM	\$6,165,287.28
CHAPIN	409,103,092.59	SENECA	459,841,645.65
COLUMBIA*	438,751,955.21	UNKNOWN	***
GASTON	167,714,587.24	WALHALLA	40,411,475.67
GILBERT	18,336,882.38	WESTMINSTER	44,315,689.60
IRMO*	90,133,154.73	W UNION	45,286,391.11
LEESVILLE	2,993,181.00	UNINCORPORATED	472,072,061.04
LEXINGTON	880,155,509.60	OCONEE COUNTY	\$1,069,980,600.26
PELION	33,562,678.11		
PINE RIDGE	***	BOWMAN	\$28,876,966.13
S CONGAREE	16,254,906.23	BRANCHVILLE	11,428,523.60
SPRINGDALE	98,294,577.72	COPE	***
SWANSEA	19,138,344.46	CORDOVA	***
W COLUMBIA	480,632,434.96	ELLOREE	14,760,832.59
UNKNOWN	2,824,558.83	EUTAWVILLE	19,320,133.52
UNINCORPORATED	4,900,345,009.27	HOLLY HILL	59,813,341.91
LEXINGTON COUNTY	\$8,913,177,995.48	LIVINGSTON	***
		NEESES	8,172,812.53
MARION	\$147,335,738.81	NORTH	14,481,633.11
MULLINS	63,926,400.84	NORWAY	13,179,247.45
NICHOLS	20,123,100.30	ORANGEBURG	435,009,351.44
SELLERS	***	ROWESVILLE	85,243,577.97
UNINCORPORATED	191,279,291.91	SANTEE	73,857,107.58
MARION COUNTY	\$422,779,749.86	SPRINGFIELD	3,005,269.96
		VANCE	972,165.45
BENNETTSVILLE	\$129,260,682.08	WOODFORD	***
BLLENHEIM	10,168,172.17	UNKNOWN	***
CLIO	3,310,420.57	UNINCORPORATED	1,082,030,079.83
MCCOLL	16,940,058.54	ORANGEBURG COUNTY	\$1,853,875,082.69
TATUM	***		
UNINCORPORATED	171,010,924.24		
MARLBORO COUNTY	\$330,920,048.55		

City and County	Gross Sales	City and County	Gross Sales
CENTRAL	\$112,562,678.20	MAYESVILLE	\$1,422,306.97
CLEMSON*	207,085,405.20	PINEWOOD	2,195,490.44
EASLEY	726,090,613.21	SUMTER	1,092,008,213.15
LIBERTY	60,049,957.58	UNKNOWN	***
NORRIS	1,291,782.74	UNINCORPORATED	505,833,167.61
PICKENS	259,103,253.04	SUMTER COUNTY	\$1,601,459,781.17
SIX MILE	9,429,180.23		
UNKNOWN	***	CARLISLE	\$***
UNINCORPORATED	583,813,758.32	JONESVILLE	6,898,231.12
PICKENS COUNTY	\$1,959,476,104.52	LOCKHART	***
		UNION	206,360,828.95
ARCADIA LAKES	\$520,754.72	UNKNOWN	***
BLYTHEWOOD*	63,446,756.09	UNINCORPORATED	91,564,923.85
COLUMBIA*	4,276,231,964.88	UNION COUNTY	\$306,395,194.93
EASTOVER	9,549,293.97		
FOREST ACRES	222,865,639.68	ANDREWS*	\$7,925,177.40
IRMO*	255,897,174.79	GREELEYVILLE	37,312,789.78
UNKNOWN	11,647,210.52	HEMINGWAY	67,239,035.39
UNINCORPORATED	5,329,261,668.63	KINGSTREE	230,591,539.02
RICHLAND COUNTY	\$10,169,420,463.28	LANE	578,695.49
		STUCKEY	***
BATESBURG LEESVILLE*	\$***	UNINCORPORATED	239,546,562.77
MONETTA*	***	WILLIAMSBURG COUNTY	\$591,000,342.69
RIDGE SPRING	20,467,849.10		
SALUDA	45,522,181.38	CLOVER	\$117,054,335.02
WARD	***	FORT MILL	198,516,561.93
UNKNOWN	***	HICKORY GROVE	292,732.00
UNINCORPORATED	80,779,073.26	MCCONNELLS	1,522,635.17
SALUDA COUNTY	\$147,219,804.33	ROCK HILL	1,507,030,652.64
		SHARON	5,781,360.48
CAMPOBELLO	\$8,526,588.89	SMYRNA	***
CENTRAL PACOLET	***	TEGA CAY	89,600,251.68
CHESNEE*	56,830,104.55	YORK	254,419,140.33
COWPENS	10,455,964.82	UNKNOWN	***
DUNCAN	244,184,771.94	UNINCORPORATED	2,835,855,574.10
GREER*	129,688,659.87	YORK COUNTY	\$5,010,756,657.30
INMAN	34,960,509.16		
LANDRUM	66,759,835.04	SUM OF CITIES	\$90,984,938,388.15
LYMAN	52,858,840.21		
		SUM OF UNINCORPORATED	\$53,007,347,986.54
PACOLET	7,723,819.52		
REIDVILLE	211,259.06	SUM OF COUNTIES	\$143,992,286,374.69
SPARTANBURG	2,723,897,495.70		
WELLFORD	15,468,596.98	SUM OF UNALLOCATED	\$9,880,773.36
WOODRUFF	33,259,279.72		
UNKNOWN	3,535,863.13	STATE TOTAL	\$144,002,167,148.05
UNINCORPORATED	5,563,052,260.83		
SPARTANBURG COUNTY	\$8,951,414,678.42		

*Indicates the city is located in more than one county.

SALES TAX COLLECTIONS BY NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM (NAICS)

NAICS	NAICS Classification	Number of Businesses	Gross Sales	3% Food Net Taxable	Total Net Taxable
111	CROP PRODUCTION	50	\$38,094,172.44	\$.00	\$8,068,769.13
112	ANIMAL PRODUCTION	28	\$2,930,571.95	\$.00	\$1,985,292.84
113	FORESTRY AND LOGGING	11	\$22,711,528.26	\$.00	\$4,822,863.50
114	FISHING, HUNTING AND TRAPPING	6	\$101,725.86	\$.00	\$12,579.26
115	SUPPORT ACTIVITIES FOR AGRICULTURE AND FORESTRY	5	\$650,616.33	\$.00	\$125,239.47
211	OIL AND GAS EXTRACTION	2	***	***	***
212	MINING (EXCEPT OIL AND GAS)	21	\$13,892,607.98	\$.00	\$8,409,889.05
213	SUPPORT ACTIVITIES FOR MINING	1	***	***	***
221	UTILITIES	104	\$5,264,795,499.02	\$.00	\$2,062,735,903.06
236	CONSTRUCTION OF BUILDINGS	79	\$140,029,371.49	\$.00	\$23,392,192.41
237	HEAVY AND CIVIL ENGINEERING CONSTRUCTION	31	\$106,219,369.46	\$.00	\$11,381,992.32
238	SPECIALTY TRADE CONTRACTORS	563	\$490,215,680.46	\$.00	\$233,294,510.98
311	FOOD MANUFACTURING	129	\$600,611,333.39	\$.00	\$21,342,494.59
312	BEVERAGE AND TOBACCO PRODUCT MANUFACTURING	146	\$295,639,453.67	\$.00	\$28,915,806.79
313	TEXTILE MILLS	22	\$197,489,163.80	\$.00	\$15,188,365.16
314	TEXTILE PRODUCT MILLS	8	\$28,550,519.68	\$.00	\$1,664,028.31
315	APPAREL MANUFACTURING	19	\$9,113,489.44	\$.00	\$440,438.73
316	LEATHER AND ALLIED PRODUCT MANUFACTURING	2	***	***	***
321	WOOD PRODUCT MANUFACTURING	105	\$324,617,063.61	\$.00	\$16,573,155.46
322	PAPER MANUFACTURING	32	\$247,667,444.82	\$.00	\$10,130,414.73
323	PRINTING AND RELATED SUPPORT ACTIVITIES	196	\$255,194,837.66	\$.00	\$84,756,428.52
324	PETROLEUM AND COAL PRODUCTS MANUFACTURING	18	\$47,276,360.10	\$.00	\$32,505,131.74
325	CHEMICAL MANUFACTURING	94	\$1,284,051,626.31	\$.00	\$26,009,933.49
326	PLASTICS AND RUBBER PRODUCTS MANUFACTURING	30	\$37,143,838.34	\$.00	\$1,374,109.00
327	NONMETALLIC MINERAL PRODUCT MANUFACTURING	77	\$115,949,478.21	\$.00	\$87,827,085.08
331	PRIMARY METAL MANUFACTURING	23	\$26,654,317.29	\$.00	\$3,607,095.48
332	FABRICATED METAL PRODUCT MANUFACTURING	598	\$2,005,135,644.34	\$.00	\$161,724,079.48
333	MACHINERY MANUFACTURING	180	\$278,086,507.48	\$.00	\$27,976,193.14
334	COMPUTER AND ELECTRONIC PRODUCT MANUFACTURING	73	\$347,130,564.12	\$.00	\$57,727,281.59
335	ELECTRICAL EQUIPMENT, APPLIANCE, AND COMPONENT MANUFACTURING	91	\$678,763,598.69	\$.00	\$18,776,821.02
336	TRANSPORTATION EQUIPMENT MANUFACTURING	32	\$193,590,092.84	\$.00	\$3,713,550.46
337	FURNITURE AND RELATED PRODUCT MANUFACTURING	27	\$6,245,812.63	\$.00	\$1,885,003.28
339	MISCELLANEOUS MANUFACTURING	245	\$675,940,853.48	\$.00	\$44,160,721.90

NAICS	NAICS Classification	Number of Businesses	Gross Sales	3% Food Net Taxable	Total Net Taxable
423	MERCHANT WHOLESALERS, DURABLE GOODS	2,747	\$6,385,300,244.35	\$0.00	\$1,920,841,765.32
424	MERCHANT WHOLESALERS, NONDURABLE GOODS	325	\$1,349,370,984.81	\$0.00	\$127,944,630.50
425	WHOLESALE ELECTRONIC MARKETS AND AGENTS AND BROKERS	16	\$81,096,572.93	\$0.00	\$3,714,975.88
441	MOTOR VEHICLE AND PARTS DEALERS	6,709	\$14,312,285,004.17	\$0.00	\$3,666,508,921.29
442	FURNITURE AND HOME FURNISHINGS STORES	2,689	\$2,268,051,832.55	\$0.00	\$1,233,973,733.82
443	ELECTRONICS AND APPLIANCE STORES	1,274	\$1,156,306,951.77	\$0.00	\$498,207,888.34
444	BUILDING MATERIAL AND GARDEN EQUIPMENT AND SUPPLIES DEALERS	3,216	\$6,731,313,436.51	\$0.00	\$3,751,940,333.71
445	FOOD AND BEVERAGE STORES	7,129	\$14,759,460,295.26	\$862,624.07	\$2,775,032,595.58
446	HEALTH AND PERSONAL CARE STORES	3,026	\$5,988,029,999.93	\$16,294.70	\$1,001,695,250.95
447	GASOLINE STATIONS	1,352	\$4,852,223,503.85	\$109,530.96	\$543,965,682.03
448	CLOTHING AND CLOTHING ACCESSORIES STORES	5,639	\$3,674,161,892.80	\$0.00	\$3,045,122,296.67
451	SPORTING GOODS, HOBBY, BOOK, AND MUSIC STORES	2,263	\$1,884,192,997.56	\$1,378.91	\$765,072,135.96
452	GENERAL MERCHANDISE STORES	3,788	\$12,281,668,513.67	\$51,905.19	\$6,231,724,802.01
453	MISCELLANEOUS STORE RETAILERS	26,763	\$23,518,773,917.97	\$32,922.98	\$7,317,729,430.86
454	NONSTORE RETAILERS	12,580	\$8,430,701,561.99	\$23,916.25	\$892,319,343.58
481	AIR TRANSPORTATION	10	\$3,321,393.50	\$0.00	\$1,597,200.84
482	RAIL TRANSPORTATION	1	***	***	***
483	WATER TRANSPORTATION	1	***	***	***
484	TRUCK TRANSPORTATION	27	\$24,309,949.50	\$0.00	\$2,652,933.50
485	TRANSIT AND GROUND PASSENGER TRANSPORTATION	11	\$2,449,243.50	\$0.00	\$803,989.50
487	SCENIC AND SIGHTSEEING TRANSPORTATION	2	***	***	***
488	SUPPORT ACTIVITIES FOR TRANSPORTATION	35	\$55,431,664.92	\$0.00	\$20,345,642.80
491	POSTAL SERVICE	5	\$1,349,381.56	\$0.00	\$519,658.73
492	COURIERS AND MESSENGERS	2	***	***	***
493	WAREHOUSING AND STORAGE	30	\$2,891,304.81	\$0.00	\$1,515,122.68
511	PUBLISHING INDUSTRIES (EXCEPT INTERNET)	255	\$568,547,887.38	\$0.00	\$86,494,119.38
512	MOTION PICTURE AND SOUND RECORDING INDUSTRIES	57	\$24,675,705.82	\$0.00	\$22,352,991.42
515	BROADCASTING (EXCEPT INTERNET)	22	\$66,972,349.75	\$0.00	\$59,024,086.26
517	TELECOMMUNICATIONS	1,052	\$3,407,153,992.71	\$0.00	\$2,978,607,165.89
518	DATA PROCESSING, HOSTING AND RELATED SERVICES	9	\$4,570,529.41	\$0.00	\$703,128.63
519	OTHER INFORMATION SERVICES	35	\$9,300,914.21	\$0.00	\$5,377,606.98
522	CREDIT INTERMEDIATION AND RELATED ACTIVITIES	174	\$39,965,920.91	\$0.00	\$13,371,339.26
523	SECURITIES, COMMODITY CONTRACTS, AND OTHER FINANCIAL INVESTMENT	8	\$10,480,893.11	\$0.00	\$6,275,364.11
524	INSURANCE CARRIERS AND RELATED ACTIVITIES	6	\$2,797,757.80	\$0.00	\$1,715,076.80
531	REAL ESTATE	78	\$12,816,925.77	\$0.00	\$10,788,687.10
532	RENTAL AND LEASING SERVICES	2,513	\$1,771,936,282.02	\$0.00	\$1,114,324,006.96
541	PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES	2,563	\$707,797,387.25	\$0.00	\$213,762,892.58

NAICS	NAICS Classification	Number of Businesses	Gross Sales	3% Food Net Taxable	Total Net Taxable
551	MANAGEMENT OF COMPANIES AND ENTERPRISES	11	\$374,146.50	\$0.00	\$348,446.85
561	ADMINISTRATIVE AND SUPPORT SERVICES	745	\$525,710,674.59	\$0.00	\$159,635,597.82
562	WASTE MANAGEMENT AND REMEDIATION SERVICES	25	\$357,882,093.35	\$0.00	\$4,113,353.20
611	EDUCATIONAL SERVICES	111	\$23,296,246.82	\$0.00	\$9,564,020.04
621	AMBULATORY HEALTH CARE SERVICES	672	\$1,527,829,371.14	\$0.00	\$321,390,937.55
622	HOSPITALS	9	\$978,414.42	\$0.00	\$969,357.42
623	NURSING AND RESIDENTIAL CARE FACILITIES	25	\$677,494.21	\$0.00	\$676,853.19
624	SOCIAL ASSISTANCE	9	\$3,562,361.25	\$0.00	\$1,344,591.25
711	PERFORMING ARTS, SPECTATOR SPORTS, AND RELATED INDUSTRIES	227	\$11,067,404.77	\$0.00	\$9,618,531.07
712	MUSEUMS, HISTORICAL SITES, AND SIMILAR INSTITUTIONS	4	***	***	***
713	AMUSEMENT, GAMBLING, AND RECREATION INDUSTRIES	572	\$147,114,341.53	\$0.00	\$118,999,118.03
721	ACCOMMODATION	5,912	\$2,614,729,684.26	\$3,156.44	\$2,498,382,000.87
722	FOOD SERVICES AND DRINKING PLACES	13,599	\$7,971,833,634.12	\$2,929.42	\$6,812,958,512.26
811	REPAIR AND MAINTENANCE	3,151	\$1,069,759,094.10	\$0.00	\$457,920,018.64
812	PERSONAL AND LAUNDRY SERVICES	2,905	\$553,501,015.12	\$0.00	\$300,313,025.00
813	RELIGIOUS, GRANTMAKING, CIVIC, PROFESSIONAL, AND SIMILAR ORG.	134	\$25,728,719.94	\$0.00	\$18,749,870.70
814	PRIVATE HOUSEHOLDS	20	\$241,305.72	\$0.00	\$241,058.72
921	EXECUTIVE, LEGISLATIVE, AND OTHER GENERAL GOVERNMENT SUPPORT	4	***	***	***
999	INVALID NAICS	688	\$993,793,793.59	\$0.00	\$180,704,279.69
Total		118,009	\$144,002,167,148.05	\$1,104,658.92	\$52,247,378,504.81

***Indicates too few entities to report. This symbol is used in place of the amount to protect the confidentiality of the entity. However, the amounts are included in the total.

Local Sales and Use Tax Data

LOCAL OPTION SALES AND USE TAX

Thirty-one counties in South Carolina impose an additional 1% local option sales and use tax. The local option sales and use tax is authorized under Code Section 4-10-10 et. seq. This tax is a general sales and use tax on all sales at retail (with a few exceptions) taxable under the state sales and use tax. This tax is imposed to reduce the property tax burden on persons in the counties that impose this type of local tax. The tax is collected by the Department of Revenue on behalf of these counties.

Enacted:	1991
Statute:	§§4-10-10 et. Seq.
Rate:	1%
Distribution:	71% Property Tax rollback; 29% Counties/Municipalities
FY 10-11 Collections:	\$252,961,478.60

LOCAL CAPITAL PROJECTS TAX

Eleven counties in South Carolina impose an additional 1% local capital projects tax. The local capital projects sales and use tax is authorized under Code Section 4-10-300 et. seq. This tax is a general sales and use tax on all sales at retail (with a few exceptions) taxable under the state sales and use tax. This tax is imposed specifically to defray the debt service on bonds issued for various capital projects in the counties that impose this type of local tax. The tax is collected by the Department of Revenue on behalf of these counties.

Enacted:	1994
Statute:	Not Codified
Rate:	1%
Distribution:	100% minus DOR administration costs goes to County Treasurer to be used for project as outlined in referendum
FY 10-11 Collections:	\$166,388,187.4

LOCAL EDUCATION CAPITAL IMPROVEMENT TAX

Two counties in South Carolina impose an additional 1% local education capital improvement tax. The school district or school districts within a county may impose a 1% sales and use tax within the county for specific education capital improvements for the school district for not more than 15 years. The tax is authorized under Code Section 4-10-410 et. seq. (Act No. 316 of 2008) and must be approved by a referendum open to all qualified electors residing in the county. Pursuant to a memorandum of agreement, a portion of the revenue may be shared with the area commission (governing body of a technical college) or higher education board of trustees (governing body of a public institution of higher learning) or both, for specific education capital improvements on the campus of the recipient located in the county listed in the referendum. This tax may only be imposed in counties which have collected at least \$7 million in state accommodations taxes in the most recent fiscal year for which data is available. Once the threshold is met, a county remains eligible to impose this tax. This tax may not be imposed in a county that is imposing or is scheduled to impose a local sales and use tax for public school capital improvements.

Enacted:	2009
Statute:	§§4-10-410 et. seq
Rate:	1%
Distribution:	100% minus DOR administration costs goes to County Treasurer to be used for project as outlined in referendum
FY 10-11 Collections	\$68,690,976.73

LOCAL SCHOOL DISTRICT TAX

Seven counties in South Carolina impose an additional 1% local school district tax. The General Assembly has authorized certain school districts to impose a sales and use tax within the county under Code Section 4-10-300 et.seq. These taxes are generally imposed to pay debt service on general obligation bonds and/or the cost of capital improvements.

Enacted:	1997
Statute:	§§4-10-300 et. seq.
Rate:	1%
Distribution:	100% minus DOR administration costs goes to County Treasurer to be used for project as outlined in referendum
FY 10-11 Collections:	\$56,141,366.56

LOCAL TRANSPORTATION TAX:

The local transportation projects sales and use tax is authorized under Code Section 4-37-30 et. seq. and is a general sales and use tax on all sales at retail (with a few exceptions). This tax is imposed specifically to defray the debt service on bonds issued for various transportation projects in the counties that impose this type of local tax. The tax is collected by the Department of Revenue on behalf of these counties.

Enacted:	1995
Statute:	§4-37-30
Rate:	Up to 1%
Distribution:	100% minus DOR administration costs goes to County Treasurer to be used for project as outlined in referendum
FY 10-11 Collections	\$95,635,633.26

LOCAL TOURISM DEVELOPMENT TAX

One county in South Carolina imposes an additional 1% local tourism development tax. The local tourism development sales and use tax is authorized under Code Section 4-10-910 et. seq. This tax is a general sales and use tax on all sales at retail (with a few exceptions) taxable under the state sales and use tax and may only be imposed by a municipality located in a county where revenue from the state accommodations tax is at least \$14 million in a fiscal year. As of this date, only Horry County meets this criterion; therefore, only municipalities in Horry County may impose this tax. This tax may be imposed by an ordinance adopted by a two-thirds majority of the municipal council or by approval by a majority of qualified electors voting in a referendum authorized by a majority of the municipal council. The tax is imposed specifically for tourism advertisement and promotion directed at non-South Carolina residents; however, in the third and subsequent years of this tax a portion of the tax may be used for certain property tax rollbacks. The tax is collected by the Department of Revenue on behalf of these municipalities.

Enacted:	2009
Statute:	§§4-10-910 et. seq.
Rate:	1%
Distribution:	100% minus DOR administration goes to city to be used for projects as outlined in referendum
FY 10-11 Collections	\$20,588,720.87

COUNTIES WITH ADDITIONAL SALES TAX

County	Date of Implementation	Tax	Percent	Notes
Abbeville	May-92	Local Option	1%	
Aiken	May-01	Capital Projects	1%	(Repealed 3-06)
	Apr-06	Capital Projects	1%	(Reinstated)
Allendale	May-92	Local Option	1%	
	May-01	Capital Projects	1%	(Repealed 1-07)
	May-09	Capital Projects	1%	
Bamberg	May-92	Local Option	1%	
Barnwell	May-99	Local Option	1%	
Beaufort	Jun-99	Transportation	1%	(Repealed 12-00)
	May-07	Transportation	1%	
Berkeley	May-97	Local Option	1%	
	May-09	Transportation	1%	
Calhoun	May-05	Local Option	1%	
Charleston	Jul-91	Local Option	1%	
	May-05	Transportation	1/2 of 1%	
	Mar-11	Education Capital Improv.	1%	
Cherokee	Jul-96	School District	1%	
	May-09	Local Option	1%	
Chester	May-94	Local Option	1%	
	May-99	Capital Projects	1%	(Repealed 5-00)
	May-09	Capital Projects	1%	
Chesterfield	May-97	Local Option	1%	
	Sep-00	School District	1%	
Clarendon	May-97	Local Option	1%	
	Jun-04	School District	1%	
Colleton	Jul-91	Local Option	1%	
Darlington	May-97	Local Option	1%	
	Feb-04	School District	1%	
Dillon	May-96	Local Option	1%	
	May-03	Capital Projects	1%	(Repealed 8-08)
	Oct-08	School District	1%	
Dorchester	May-05	Transportation	1%	
Edgefield	May-92	Local Option	1%	
Fairfield	May-06	Local Option	1%	
Florence	May-94	Local Option	1%	
	May-07	Capital Projects	1%	
Greenwood	May-07	Capital Projects	1%	

County	Date of Implementation	Tax	Percent	Notes
Hampton	Jul-91	Local Option	1%	(Repealed 5-10)
	May-03	Capital Projects	1%	
Horry	May-07	Capital Projects	1%	
	Mar-09	Education Capital Improv.	1%	
Jasper	Jul-91	Local Option	1%	(Repealed 11-02)
	May-99	Capital Projects	1%	
	Dec-02	School District	1%	
Kershaw	May-97	Local Option	1%	
Lancaster	May-92	Local Option	1%	
	May-09	Capital Projects	1%	
Laurens	May-99	Local Option	1%	
Lee	May-96	Local Option	1%	
Lexington	Mar-05	School District	1%	
McCormick	Jul-91	Local Option	1%	
Marion	Jul-91	Local Option	1%	
Marlboro	May-92	Local Option	1%	
Newberry	May-99	Capital Projects	1%	
Orangeburg	May-99	Capital Projects	1%	
Pickens	May-95	Local Option	1%	
Richland	May-05	Local Option	1%	
Saluda	May-92	Local Option	1%	
Sumter	May-96	Local Option	1%	
	May-09	Capital Projects	1%	
Williamsburg	May-97	Local Option	1%	
York	May-98	Capital Projects	1%	

**LOCAL OPTION SALES AND USE TAX COLLECTIONS BY CITY
AND COUNTY
FY 2010-2011**

CITY/COUNTY	TAX COLLECTED (\$)	CITY/COUNTY	TAX COLLECTED (\$)
ABBEVILLE	\$620,483	BONNEAU	\$73,034
CALHOUN FALLS	56,663	CHARLESTON*	1,510,837
DONALDS	14,629	GOOSE CREEK	3,449,504
DUE WEST	49,171	NORTH CHARLESTON	360
HONEA PATH*	43,323	HANAHAN	547,292
LOWNDESVILLE	1,536	JAMESTOWN	36,016
WARE SHOALS*	25,525	MONCK'S CORNER	2,304,920
UNINCORPORATED AREAS	720,817	ST. STEPHENS	157,081
ABBEVILLE COUNTY	\$1,532,147	SUMMERVILLE*	3,536,313
		UNINCORPORATED AREAS	7,060,564
ALLENDALE	\$177,074	BERKELEY COUNTY	\$18,675,920
FAIRFAX	129,283		
SYCAMORE	1,547	CAMERON	\$21,387
ULMERS	2,138	ST. MATTHEWS	211,312
UNINCORPORATED AREAS	183,189	UNINCORPORATED AREAS	549,216
ALLENDALE COUNTY	\$493,231	CALHOUN COUNTY	\$781,915
BAMBERG	\$376,734	AWENDAW	\$45,064
DENMARK	277,070	CHARLESTON*	25,859,576
EHRHARDT	48,440	FOLLY BEACH	568,408
GOVAN	400	HOLLYWOOD	173,738
OLAR	7,175	ISLE OF PALMS	1,047,730
UNINCORPORATED AREAS	255,982	JAMES ISLAND	532,932
BAMBERG COUNTY	\$965,801	KIAWAH ISLAND	1,221,728
		LINCOLNVILLE	14,350
BARNWELL	\$967,710	MCCLELLANVILLE	53,760
BLACKVILLE	86,156	MEGETT	11,916
ELKO	2,317	MT. PLEASANT	11,223,918
HILDA	2,707	NORTH CHARLESTON*	15,633,186
KLINE	1,612	RAVENEL	224,875
SNELLING	11,814	ROCKVILLE	12,105
WILLISTON	226,568	SEABROOK ISLAND	304,365
UNINCORPORATED AREAS	\$504,950	SULLIVAN'S ISLAND	154,209
BARNWELL COUNTY	\$1,803,833	SUMMERVILLE*	266,851
		UNINCORPORATED AREAS	17,302,952
		CHARLESTON COUNTY	\$74,651,662

CITY/COUNTY	TAX COLLECTED (\$)	CITY/COUNTY	TAX COLLECTED (\$)
BLACKSBURG	\$199,470	DARLINGTON	\$959,729
GAFFNEY	2,200,388	HARTSVILLE	2,307,191
UNINCORPORATED AREAS	3,277,847	LAMAR	93,799
CHEROKEE COUNTY	\$5,677,705	SOCIETY HILL	69,728
CHESTER	\$656,486	UNINCORPORATED AREAS	2,101,047
FT. LAWN	64,004	DARLINGTON COUNTY	\$5,531,494
GREAT FALLS	95,089	DILLON	\$1,334,808
LOWRYS	3,557	LAKE VIEW	80,055
RICHBURG	63,169	LATTA	220,601
UNINCORPORATED AREAS	1,225,993	UNINCORPORATED AREAS	883,436
CHESTER COUNTY	\$2,108,298	DILLON COUNTY	\$2,518,900
CHERAW	\$1,130,108	EDGEFIELD	\$256,826
CHESTERFIELD	280,643	JOHNSTON	170,251
JEFFERSON	57,720	NORTH AUGUSTA*	105,707
MCBEE	79,019	TRENTON	47,103
MT. CROGHAN	7,804	UNINCORPORATED AREAS	609,021
PAGELAND	473,145	EDGEFIELD COUNTY	\$1,188,908
PATRICK	24,978	JENKINSVILLE	\$13,940
RUBY	12,104	RIDGEWAY	\$65,427
UNINCORPORATED AREAS	1,099,812	WINNSBORO	609,417
CHESTERFIELD COUNTY	\$3,165,332	UNINCORPORATED AREAS	1,625,405
MANNING	\$1,265,023	FAIRFIELD COUNTY	\$2,314,189
PAXVILLE	15,136	COWARD	\$52,136
SUMMERTON	182,602	FLORENCE	11,636,011
TURBEVILLE	101,104	JOHNSONVILLE	237,281
UNINCORPORATED AREAS	915,743	LAKE CITY	1,098,569
CLARENDON COUNTY	\$2,479,610	OLANTA	64,370
COTTAGEVILLE	\$61,883	PAMPLICO	134,394
EDISTO BEACH	385,519	QUINBY	121,836
LODGE	10,267	SCRANTON	100,077
SMOAKS	5,278	TIMMONSVILLE	216,532
WALTERBORO	2,245,816	UNINCORPORATED AREAS	6,840,123
WILLIAMS	10,290	FLORENCE COUNTY	\$20,501,330
UNINCORPORATED AREAS	1,342,300		
COLLETON COUNTY	\$4,061,352		

CITY/COUNTY	TAX COLLECTED (\$)	CITY/COUNTY	TAX COLLECTED (\$)
BRUNSON	\$16,479	BISHOPVILLE	\$419,026
ESTILL	193,562	LYNCHBURG	16,746
FAIRFAX	235	UNINCORPORATED AREAS	607,946
FURMAN	4,942	LEE COUNTY	\$1,043,719
GIFFORD	1,298		
HAMPTON	570,833	MCCORMICK	\$205,438
LURAY	2,318	MT CARMEL	4
SCOTIA	2,001	PARKSVILLE	1,438
VARNVILLE	129,120	PLUM BRANCH	5,074
YEMASSEE*	81,034	UNINCORPORATED AREAS	279,164
UNINCORPORATED AREAS	419,013	MCCORMICK COUNTY	\$491,117
HAMPTON COUNTY	\$1,420,835		
		MARION	\$997,164
HARDEEVILLE	\$455,981	MULLINS	498,815
RIDGELAND	553,556	NICHOLS	21,513
UNINCORPORATED AREAS	1,865,299	SELLERS	2,380
JASPER COUNTY	\$2,874,837	UNINCORPORATED AREAS	829,238
		MARION COUNTY	\$2,349,110
BETHUNE	\$45,987		
CAMDEN	1,942,515	BENNETTSVILLE	\$668,276
ELGIN	431,034	BLENHEIM	12,521
UNINCORPORATED AREAS	2,843,126	CLIO	33,650
KERSHAW COUNTY	\$5,262,661	MCCOLL	80,758
		TATUM	7,048
HEATH SPRINGS	\$39,441	UNINCORPORATED AREAS	698,575
KERSHAW	290,423	MARLBORO COUNTY	\$1,500,829
LANCASTER	2,812,926		
UNINCORPORATED AREAS	3,489,581	CENTRAL	\$993,425
LANCASTER COUNTY	\$6,632,370	CLEMSON*	1,326,116
		EASLEY	3,948,804
CLINTON	\$938,665	LIBERTY	441,712
CROSS HILL	29,489	NORRIS	37,126
FOUNTAIN INN*	125,234	PICKENS	928,959
GRAY COURT	93,911	SIX MILE	90,532
LAURENS	1,644,425	UNINCORPORATED AREAS	3,883,480
WARE SHOALS	8,874	PICKENS COUNTY	\$11,650,155
WATERLOO	47,148		
UNINCORPORATED AREAS	1,735,855		
LAURENS COUNTY	\$4,623,601		

CITY/COUNTY	TAX COLLECTED (\$)	CITY/COUNTY	TAX COLLECTED (\$)
ARCADIA LAKES	\$86,407		
BLYTHEWOOD	714,321		
COLUMBIA*	24,707,487		
EASTOVER	160,784		
FOREST ACRES	868,002		
IRMO*	774,121		
UNINCORPORATED AREAS	24,234,171		
RICHLAND COUNTY	\$51,545,293		
BATESBURG/LEESVILLE*	\$27,861		
MONETTA*	4,402		
RIDGE SPRING	58,804		
SALUDA	342,291		
WARD	16,623		
UNINCORPORATED AREAS	442,364		
SALUDA COUNTY	\$892,343		
MAYESVILLE	\$42,856		
PINEWOOD	120,910		
SUMTER	6,763,062		
UNINCORPORATED AREAS	3,347,400		
SUMTER COUNTY	\$10,274,229		
ANDREWS*	\$41,086		
GREELEYVILLE	72,929		
HEMINGWAY	288,918		
KINGSTREE	750,657		
LANE	19,734		
STUCKEY	8,466		
UNINCORPORATED AREAS	869,871		
WILLIAMSBURG COUNTY	\$2,051,662		
STATE GRAND TOTAL	\$251,064,388**		

*Indicates the city is located in more than one county.

**The FY10-11 Local Option Tax Collections of \$252,961,478.60 on page 77 is the total collections derived from the general ledger. The Admissions Tax total of \$251,064,388 on page 86 is derived from taxpayer detail information. Some accounting entries made to the general ledger do not affect the individual taxpayer payments, which results in the different totals reported.

Note: These collections are based on the state's fiscal year, July-June. However, Local Option is disbursed by the State Treasurer's Office on a June-May collection period, with final disbursements for the year in June.

SPECIAL LOCAL OPTION SALES TAX COLLECTIONS BY COUNTY

Capital Projects Tax	
Aiken	17,237,259
Allendale	462,196
Chester	2,101,299
Florence	20,566,261
Greenwood	8,578,817
Horry	61,872,750
Lancaster	6,479,818
Newberry	3,475,143
Orangeburg	9,210,274
Sumter	10,064,085
York	24,538,504
Total	\$164,586,406*
School District Tax	
Cherokee	5,377,268
Chesterfield	2,673,677
Clarendon	2,433,944
Darlington	4,684,965
Dillon	2,348,933
Horry	51,766,220
Jasper	2,402,197
Lee	960,154
Lexington	34,626,058
Total	\$107,273,416*
Transportation Tax	
Beaufort	29,327,459
Berkeley	17,724,091
Charleston	37,684,091
Dorchester	9,768,050
Total	\$94,503,691*

Note: The counties reported are those that currently have the taxes in effect

**The FY10-11 tax collection totals listed on pages 77-80 are the total collections derived from the general ledger. The tax collection totals listed above are derived from taxpayer detail information. Some accounting entries made to the general ledger do not affect the individual taxpayer payments, which results in the different totals reported.*

Accommodations Tax Data

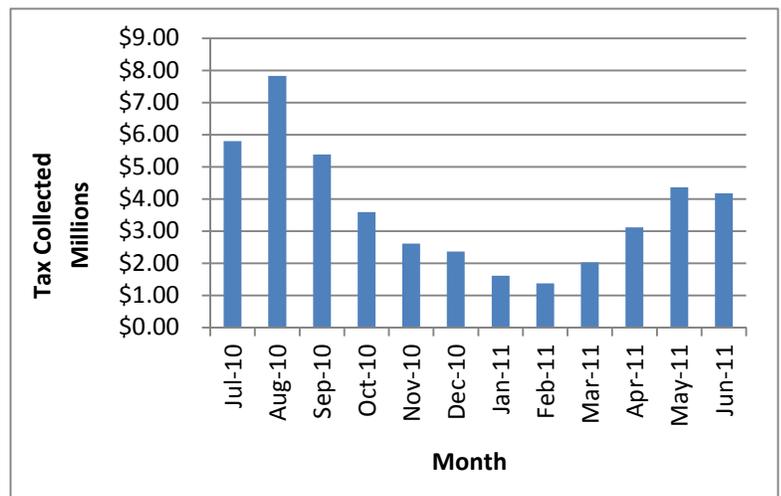
The rental of transient accommodations is subject to a 2% accommodations tax in addition to the 5% statewide sales tax (plus local taxes, if applicable).

A 7% statewide sales tax is imposed upon the gross proceeds from the rentals or charges for sleeping accommodations furnished at any place in which rooms, lodgings or sleeping accommodations of any kind are furnished, including but not limited to hotels, motels, inns, campgrounds, tourist courts, tourist camps, condominiums and residences.

Enacted:	1984
Statute:	§12-36-920
Rate:	2%
Distribution:	Local Governments
FY 10-11 Collections:	\$44,429,416.25*

ACCOMMODATIONS TAX COLLECTIONS BY MONTH

Month	Tax Collected
Jul-10	\$5,803,124.74
Aug-10	7,827,725.45
Sept-10	5,379,808.82
Oct-10	3,590,314.16
Nov-10	2,611,334.68
Dec-10	2,366,804.52
Jan-11	1,613,905.21
Feb-11	1,376,608.58
Mar-11	2,027,612.82
Apr-11	3,118,582.07
May-11	4,369,647.71
Jun-11	4,177,274.25
Total	\$44,262,743.01*



*The FY10-11 Accommodations Tax Collections of \$44,429,416.25 is the total collections derived from the general ledger. The Accommodations Tax total of \$44,262,743.01 is derived from taxpayer detail information. Some accounting entries made to the general ledger do not affect the individual taxpayer payments, which results in the different totals reported.

ACCOMMODATIONS TAX COLLECTIONS BY COUNTY

County	Tax Collected (\$)	County	Tax Collected (\$)
Abbeville	\$10,098.91	Hampton	\$21,257.77
Aiken	429,422.92	Horry	15,379,987.83
Allendale	4,557.82	Jasper	195,847.40
Anderson	382,734.09	Kershaw	92,636.01
Bamberg	5,899.23	Lancaster	46,897.64
Barnwell	15,202.74	Laurens	81,763.25
Beaufort	5,394,032.44	Lee	12,387.69
Berkeley	381,880.23	Lexington	714,963.81
Calhoun	2,004.87	McCormick	28,150.34
Charleston	9,737,805.80	Marion	21,687.79
Cherokee	52,548.76	Marlboro	22,480.05
Chester	54,392.27	Newberry	94,056.41
Chesterfield	40,037.25	Oconee	110,291.05
Clarendon	122,657.66	Orangeburg	476,391.20
Colleton	565,030.01	Pickens	341,065.03
Darlington	66,548.45	Richland	2,324,419.46
Dillon	98,718.39	Saluda	12,804.91
Dorchester	108,248.01	Spartanburg	673,977.25
Edgefield	10,927.96	Sumter	276,639.69
Fairfield	24,174.88	Union	25,179.24
Florence	901,865.23	Williamsburg	12,042.37
Georgetown	1,393,960.54	York	563,997.31
Greenville	2,237,386.01	Total of Counties	\$43,723,818.34
Greenwood	154,760.37	Unallocated Total	\$538,924.67
State Grand Total			\$44,262,743.01*

**The FY10-11 Accommodations Tax Collections of \$44,429,416.25 on page 88 is the total collections derived from the general ledger. The Accommodations Tax total of \$44,262,743.01 on page 89 is derived from taxpayer detail information. Some accounting entries made to the general ledger do not affect the individual taxpayer payments, which results in the different totals reported.*

Admissions Tax Data

Admissions tax must be collected by all places of amusement when an admission price has been charged. The tax is 5% of the paid admissions. If you operate a place of amusement, you must obtain an admissions tax license. There is no charge for the license. You may also be required to obtain a retail license.

Examples of places of amusement:

nightclubs, college and professional sporting events, amusement parks, golf courses, miniature golf or putt-putt courses, tennis courts, bowling alleys, water slides, movie theatres, musical concerts, health clubs, spas, gyms, swimming pools, skating rinks, baseball batting cages, craft shows

Enacted:	1923
Statute:	§§12-21-2410 to 12-21-2575
Rate:	5%
Distribution:	Coastal Fishing Piers -> Coastal Fisheries Division of the Department of Natural Resources; Tourism Infrastructure Establishments -> One-quarter to Advisory Coordinating Council; one-quarter to the county or municipality; 26% of prior year's Admissions tax -> Parks, Recreation and Tourism for SC Film Commission; Remaining to General Fund
FY 10-11 Collections:	\$31,996,120.45*

**The FY10-11 Admissions Tax Collections of \$31,996,120.45 on page 90 is the total collections derived from the general ledger. The Admissions Tax total of \$32,347,935 on page 91 and 92 is derived from taxpayer detail information. Some accounting entries made to the general ledger do not affect the individual taxpayer payments, which results in the different totals reported.*

ADMISSIONS TAX COLLECTIONS BY COUNTY

County	Tax Collected (\$)	County	Tax Collected (\$)
Abbeville	***	Hampton	11,259
Aiken	738,448	Horry	8,738,704
Allendale	***	Jasper	42,093
Anderson	460,381	Kershaw	30,532
Bamberg	***	Lancaster	54,310
Barnwell	***	Laurens	62,123
Beaufort	3,313,076	Lee	***
Berkeley	468,728	Lexington	613,294
Calhoun	***	McCormick	50,173
Charleston	5,152,883	Marion	7,816
Cherokee	66,275	Marlboro	5,729
Chester	19,827	Newberry	12,900
Chesterfield	22,700	Oconee	204,574
Clarendon	65,105	Orangeburg	176,938
Colleton	53,177	Pickens	1,458,546
Darlington	159,079	Richland	3,283,478
Dillon	27,451	Saluda	***
Dorchester	285,999	Spartanburg	646,324
Edgefield	60,743	Sumter	152,690
Fairfield	25,301	Union	14,922
Florence	412,434	Williamsburg	17,169
Georgetown	801,839	York	1,566,002
Greenville	2,508,509		
Greenwood	313,537	Total of Counties	\$32,139,733
		Unallocated Total	\$208,202
State Grand Total			\$32,347,935*

**The FY10-11 Admissions Tax Collections of \$31,996,120.45 on page 90 is the total collections derived from the general ledger. The Admissions Tax total of \$32,347,935 on pages 91 and 92 is derived from taxpayer detail information. Some accounting entries made to the general ledger do not affect the individual taxpayer payments, which results in the different totals reported.*

**** Indicates too few entities to report. This symbol is used in place of the amount to protect the confidentiality of the entity. However, the amounts are included in the total.*

ADMISSIONS TAX COLLECTIONS BY EVENT TYPE

Class Code	Type of Admission	Number of Returns	Tax Collected
01	Dances	1,237	\$2,978,067
02	Nightclubs	1,305	468,384
03	Bands	341	140,817
04	Skating	366	250,933
05	Bowling	426	1,027,369
06	Golf	3,472	9,697,209
07	Golf Driving Range/Tennis	507	770,178
08	Miniature Golf Course	418	826,953
09	Swimming	126	98,859
10	Miniature Raceway	80	19,237
11	State/County park	108	422,076
12	Archery	103	36,930
13	Amusement Rides	204	802,143
14	Carnival	10	73,489
15	Circus	1	26,791
16	Itinerant Shows	69	121,995
17	Promoter	116	1,163,980
18	Gardens	78	1,043,880
19	Amusement Parks	191	2,382,887
20	Sight Seeing Attractions	121	190,367
21	Fishing Pier	74	42,622
22	Horse Racing , Shows and Rides	27	10,463
23	Athletic Events	362	2,622,549
24	Auto/Motorcycle Racing	157	208,405
25	Myrtle Beach Live Entertainment Theatre	72	1,292,593
26	Gyms, Spas, Body Building and Fitness Centers	81	224,702
27	Miscellaneous	878	1,004,501
99	Movie Theatres	779	4,399,556
Total		11,709	\$32,347,935*

**The FY10-11 Admissions Tax Collections of \$31,996,120.45 on page 90 is the total collections derived from the general ledger. The Admissions Tax total of \$32,347,935 on page 91 and 92 is derived from taxpayer detail information. Some accounting entries made to the general ledger do not affect the individual taxpayer payments, which results in the different totals reported.*

Property Tax Data

Property taxes are generally assessed and collected by local governments, but the DOR assesses and collects some property taxes and oversees certain property tax assessments to ensure equitable and uniform assessments throughout the state. Real property is subject to property taxes. Personal property used in business and certain personal property used for personal purposes such as motor vehicles, boats and airplanes are subject to property taxes. Businesses must report business personal property to the DOR. There is no state or local tax on intangible personal property or inventories.

Each class of property is assessed at a ratio unique to that type of property. The assessment ratio is applied to the market value of the property to determine the assessed value of the property. Each county, municipality or other taxing entity then applies its millage rate to the assessed value to determine the tax due. A mill is a unit of monetary value, equal to one-tenth of a cent, or one-thousandth of a dollar (.001).

For example, if the millage rate is 200 mills and the assessed value of the property is \$1,000, the tax on that property is \$200.

Real and personal property of manufacturers, utilities, railroads, carlines and airlines and business personal property of merchants are assessed by the DOR. The county assessor assesses all other real property. The county auditor assesses all other personal property.

The following assessment ratios are applied to the value of the property to determine the assessed value for purposes of taxation:

Business Personal Property	10.5% of income tax depreciated value
Manufacturing Property	10.5% of FMV
Utility Property	10.5% of FMV
Railroads, Private Carlines, Airlines and Pipelines	9.5% of FMV
Primary Residences	4.0% of FMV
Agricultural Property (privately owned)	4.0% of use value
Agricultural Property (corporate owned)	6.0% of use value
Other real estate	6.0% of FMV
Vehicles (Privately Owned)	6%

BUSINESS PERSONAL PROPERTY TAX

All businesses assessed by the DOR are required to file an annual business personal property tax return with the Department. All furniture, fixtures and equipment are to be reported at acquisition cost with a deduction allowed for depreciation.

Enacted:	1962
Statute:	§12-37-710
Rate:	Local Millage
Distribution:	Local Governments
FY 10-11 Collections:	(Collected by Local Governments)

MOTOR CARRIER PROPERTY TAX

Motor carriers must file an annual property tax return with the DOR no later than June 30 for the preceding calendar year and remit one-half of the tax due or the entire tax due as stated on the return.

Enacted:	1997
Statute:	§12-37-2810 to 12-37-2880
Rate:	Average statewide millage
Distribution:	Local Governments
FY 10-11 Collections:	\$17,685,840.94

PRIVATE CAR LINES PROPERTY TAX

On or before April 15, every person whose private cars are operated upon the railroads in this state at any time during a calendar year should file with the DOR a report setting forth specifically the information prescribed by the DOR to enable it to make the assessment.

Enacted:	1976
Statute:	§§12-37-2110 to 12-37-2190
Rate:	9.5% of FMV times statewide average millage rate
Distribution:	State General Fund
FY 10-11 Collections:	\$3,925,704.62

ASSESSED PROPERTY BY SCHOOL DISTRICT

School District	Real Property	Personal Property	Fee in Lieu & Joint Industrial Parks	Manufacturing Property	Utility, Railroad & Pipeline	Business Personal	Motor Carriers	Total
ABBEVILLE SCHOOL DISTRICT	\$33,047,801	\$7,017,478	\$1,294,662	\$4,033,910	\$7,504,650	\$1,420,704	\$232,688	\$54,551,893
AIKEN SCHOOL DISTRICT	\$365,427,918	\$64,364,906	\$30,221,469	\$47,892,190	\$49,411,235	\$18,098,600	\$942,328	\$576,358,646
ALLEDALE SCHOOL DISTRICT	\$7,719,450	\$1,765,697	\$122,720	\$7,979,990	\$6,737,600	\$408,370	\$32,090	\$24,765,917
ANDERSON DISTRICT 1	\$116,217,351	\$20,375,084	\$8,205,100	\$9,429,042	\$18,633,950	\$4,387,620	\$66,479	\$177,314,626
ANDERSON DISTRICT 2	\$33,617,130	\$6,795,710	\$1,920,230	\$3,766,861	\$5,970,232	\$1,945,620	\$30,051	\$54,045,834
ANDERSON DISTRICT 3	\$20,390,050	\$4,278,331	\$3,075,740	\$5,978,490	\$5,583,390	\$1,069,430	\$18,017	\$40,393,448
ANDERSON DISTRICT 4	\$71,667,590	\$9,560,160	\$15,200,560	\$3,460,729	\$4,854,273	\$1,963,680	\$45,024	\$106,752,016
ANDERSON DISTRICT 5	\$210,521,110	\$27,769,965	\$12,280,610	\$9,269,720	\$13,617,833	\$13,971,400	\$139,444	\$287,570,082
BAMBERG DISTRICT 1	\$10,401,230	\$2,500,590	\$	\$1,534,830	\$2,128,900	\$482,830	\$210,750	\$17,259,130
BAMBERG DISTRICT 2	\$6,491,840	\$1,320,360	\$	\$675,060	\$2,613,850	\$479,390	\$154,220	\$11,734,720
BARNWELL DISTRICT 19	\$5,353,970	\$1,432,847	\$411,440	\$1,450,600	\$1,694,740	\$146,942	\$113,191	\$10,603,730
BARNWELL DISTRICT 29	\$6,846,100	\$1,478,374	\$317,244	\$4,521,560	\$1,031,470	\$352,657	\$141,781	\$14,689,186
BARNWELL DISTRICT 45	\$18,917,990	\$3,900,391	\$771,338	\$693,900	\$4,136,400	\$1,110,999	\$314,515	\$29,845,533
BEAUFORT SCHOOL DISTRICT	\$1,643,802,430	\$123,410,348	\$	\$3,500,273	\$44,049,480	\$49,693,872	\$2,047,819	\$1,866,504,222
BERKELEY SCHOOL DISTRICT	\$522,271,490	\$77,241,154	\$64,710,840	\$49,451,300	\$46,048,660	\$16,506,190	\$1,899,483	\$778,129,117
CALHOUN SCHOOL DISTRICT	\$28,804,610	\$6,604,011	\$18,427,382	\$17,982,650	\$6,488,846	\$1,846,010	\$608,673	\$80,762,183
CHARLESTON SCHOOL DISTRICT	\$2,421,790,890	\$208,839,249	\$35,443,382	\$27,384,708	\$89,923,960	\$81,059,426	\$2,238,102	\$2,866,679,717
CHEROKEE SCHOOL DISTRICT	\$86,012,750	\$16,032,090	\$21,889,880	\$25,840,760	\$21,120,408	\$5,827,350	\$595,604	\$177,318,842
CHESTER SCHOOL DISTRICT	\$49,743,470	\$9,077,947	\$9,180,591	\$15,816,100	\$13,587,710	\$4,148,330	\$541,156	\$102,095,304
CHESTERFIELD SCHOOL DISTRICT	\$59,438,140	\$12,417,644	\$4,040,242	\$25,624,930	\$10,511,853	\$5,029,630	\$504,214	\$117,566,653
CLARENDON DISTRICT 1	\$25,108,260	\$2,533,080	\$426,450	\$2,360,770	\$2,673,450	\$506,090	\$235,760	\$33,843,860
CLARENDON DISTRICT 2	\$38,103,670	\$6,150,940	\$981,060	\$1,751,320	\$3,631,190	\$1,863,980	\$403,970	\$52,886,130
CLARENDON DISTRICT 3	\$6,036,410	\$1,463,960	\$124,250	\$192,710	\$935,480	\$293,510	\$62,430	\$9,108,750
COLLETON SCHOOL DISTRICT	\$133,937,248	\$14,574,897	\$6,594,817	\$5,379,273	\$12,556,670	\$4,551,763	\$1,069,345	\$178,664,013
DARLINGTON SCHOOL DISTRICT	\$92,925,105	\$21,822,659	\$14,450,278	\$18,699,501	\$55,838,200	\$7,681,060	\$1,364,967	\$212,781,770
DILLON DISTRICT 1	\$5,948,380	\$1,466,657	\$	\$	\$1,139,710	\$343,530	\$69,192	\$8,967,469
DILLON DISTRICT 2	\$26,355,730	\$4,762,166	\$540,911	\$5,382,200	\$4,734,270	\$2,239,830	\$524,878	\$44,539,985
DILLON DISTRICT 3	\$8,817,400	\$1,938,884	\$1,106,719	\$2,384,560	\$1,414,930	\$716,240	\$127,574	\$16,506,307
DORCHESTER DISTRICT 2	\$355,289,220	\$41,556,512	\$14,508,620	\$10,524,030	\$17,523,780	\$6,326,420	\$696,715	\$446,425,297
DORCHESTER DISTRICT 4	\$30,390,590	\$5,195,030	\$6,823,450	\$10,139,860	\$5,820,900	\$1,415,439	\$87,768	\$59,873,037
EDGEFIELD SCHOOL DISTRICT	\$47,254,320	\$9,070,495	\$2,158,819	\$7,167,590	\$7,514,800	\$1,393,590	\$402,950	\$74,962,564
FAIRFIELD SCHOOL DISTRICT	\$49,275,706	\$7,482,754	\$	\$1,099,810	\$65,067,044	\$2,474,300	\$576,568	\$125,976,182
FLORENCE DISTRICT 1	\$257,227,951	\$41,905,490	\$28,548,690	\$29,072,720	\$20,575,476	\$15,004,290	\$1,391,293	\$393,725,910
FLORENCE DISTRICT 2	\$8,449,167	\$2,110,735	\$	\$348,112	\$2,289,440	\$234,904	\$51,695	\$13,484,053
FLORENCE DISTRICT 3	\$26,163,797	\$5,589,805	\$2,843,258	\$8,641,461	\$4,347,635	\$1,767,451	\$134,720	\$49,488,127
FLORENCE DISTRICT 4	\$9,426,264	\$2,326,409	\$7,829,814	\$1,056,115	\$1,209,620	\$489,419	\$65,973	\$22,403,614
FLORENCE DISTRICT 5	\$7,526,799	\$1,994,543	\$65,133	\$647,286	\$1,616,286	\$633,044	\$39,461	\$12,522,552
GEORGETOWN SCHOOL DISTRICT	\$466,127,903	\$34,821,290	\$15,234,300	\$28,101,180	\$10,470,700	\$8,097,110	\$1,099,850	\$563,952,333
GREENVILLE SCHOOL DISTRICT	\$1,491,857,000	\$189,933,572	\$132,573,088	\$95,683,420	\$86,786,344	\$102,144,993	\$5,579,737	\$2,104,558,154
GREENWOOD DISTRICT 50	\$111,080,005	\$18,176,390	\$22,073,979	\$23,836,992	\$8,694,099	\$8,691,936	\$641,407	\$193,194,808
GREENWOOD DISTRICT 51	\$7,525,102	\$1,892,192	\$1,092,319	\$1,176,500	\$1,387,150	\$236,380	\$302,349	\$13,611,992
GREENWOOD DISTRICT 52	\$6,995,761	\$2,739,930	\$29,924,715	\$7,711,860	\$3,595,060	\$583,110	\$184,239	\$51,734,675

School District	Real Property	Personal Property	Fee in Lieu & Joint Industrial Parks	Manufacturing Property	Utility, Railroad & Pipeline	Business Personal	Motor Carriers	Total
HAMPTON DISTRICT 1	\$19,533,210	\$3,764,351	\$659,740	\$660,660	\$5,776,080	\$1,492,570	\$316,377	\$32,202,988
HAMPTON DISTRICT 2	\$6,933,120	\$1,372,305	\$1,167,798	\$1,781,920	\$2,568,995	\$575,130	\$127,573	\$14,526,841
HORRY SCHOOL DISTRICT	\$1,717,178,500	\$180,344,361	\$41,873,250	\$16,542,461	\$44,522,120	\$58,756,730	\$2,910,138	\$2,062,127,560
JASPER SCHOOL DISTRICT	\$76,364,445	\$9,173,509	\$19,527,918	\$1,569,970	\$14,176,857	\$5,129,560	\$586,124	\$126,528,383
KERSHAW SCHOOL DISTRICT	\$135,346,285	\$22,884,601	\$10,737,935	\$16,095,660	\$15,989,570	\$5,644,330	\$1,130,817	\$207,829,198
LANCASTER SCHOOL DISTRICT	\$215,604,040	\$27,830,829	\$10,822,263	\$10,162,440	\$13,181,220	\$7,625,440	\$933,496	\$286,159,728
LAURENS DISTRICT 55	\$56,580,320	\$11,249,502	\$3,600,427	\$6,642,930	\$9,224,130	\$6,853,490	\$702,130	\$94,852,929
LAURENS DISTRICT 56	\$30,439,150	\$5,573,278	\$4,775,069	\$2,661,870	\$4,494,510	\$1,505,480	\$378,370	\$49,827,527
LEE SCHOOL DISTRICT	\$22,219,370	\$3,769,777	\$677,146	\$4,016,390	\$4,339,690	\$1,597,837	\$523,996	\$37,144,206
LXINGTON DISTRICT 1	\$331,632,520	\$52,586,420	\$12,568,580	\$15,367,830	\$37,206,050	\$12,142,030	\$658,570	\$462,162,000
LXINGTON DISTRICT 2	\$155,371,570	\$28,059,380	\$22,960,700	\$11,451,250	\$14,409,870	\$18,368,850	\$367,270	\$250,988,890
LXINGTON DISTRICT 3	\$30,835,640	\$4,528,020	\$37,790	\$1,867,450	\$4,439,500	\$1,858,570	\$124,910	\$43,691,880
LXINGTON DISTRICT 4	\$20,184,870	\$4,028,070	\$1,120,290	\$858,790	\$4,512,170	\$636,790	\$50,040	\$31,391,020
LXINGTON DISTRICT 5	\$358,277,220	\$44,109,658	\$2,162,660	\$6,038,300	\$38,686,390	\$11,790,000	\$608,489	\$461,672,717
MARION DISTRICT 1	\$24,364,617	\$4,049,150	\$715,020	\$2,894,520	\$4,705,537	\$1,884,950	\$356,791	\$38,970,585
MARION DISTRICT 2	\$17,047,445	\$2,854,860	\$494,490	\$875,020	\$2,173,830	\$1,189,840	\$216,572	\$24,852,057
MARION DISTRICT 7	\$7,170,572	\$1,385,660	\$201,369	\$312,950	\$1,334,633	\$367,290	\$94,079	\$10,866,553
MARLBORO SCHOOL DISTRICT	\$30,733,260	\$10,310,326	\$11,598,498	\$6,866,840	\$6,132,097	\$2,017,246	\$781,444	\$68,439,711
MCCORMICK SCHOOL DISTRICT	\$31,636,260	\$4,013,973	\$137,773	\$1,202,160	\$3,925,626	\$618,050	\$724,124	\$42,257,966
NEWBERRY SCHOOL DISTRICT	\$83,371,360	\$12,416,021	\$8,700,308	\$8,905,300	\$10,544,970	\$4,771,310	\$750,360	\$129,459,629
OCONEE SCHOOL DISTRICT	\$308,416,974	\$32,632,445	\$19,364,635	\$11,086,120	\$157,652,671	\$6,425,819	\$1,827,023	\$537,405,687
ORANGEBURG DISTRICT 3	\$42,019,695	\$5,423,690	\$6,416,311	\$5,418,140	\$5,379,623	\$4,598,590	\$204,106	\$69,460,155
ORANGEBURG DISTRICT 4	\$25,157,632	\$5,284,611	\$3,552,416	\$6,488,680	\$26,869,140	\$1,113,188	\$246,706	\$68,712,373
ORANGEBURG DISTRICT 5	\$92,978,261	\$13,830,316	\$15,674,334	\$19,545,620	\$10,812,154	\$8,317,477	\$661,922	\$161,820,084
PICKENS SCHOOL DISTRICT	\$341,204,915	\$40,030,356	\$14,019,975	\$10,126,210	\$29,762,690	\$12,024,900	\$1,707,429	\$448,876,475
RICHLAND DISTRICT 1	\$553,611,110	\$66,408,962	\$27,765,593	\$45,999,334	\$78,860,410	\$45,455,571	\$829,798	\$818,930,778
RICHLAND DISTRICT 2	\$400,814,700	\$50,171,524	\$9,875,830	\$22,597,299	\$21,544,430	\$19,187,625	\$545,575	\$524,736,983
SALUDA SCHOOL DISTRICT	\$29,080,880	\$4,842,610	\$	\$2,396,600	\$3,581,300	\$969,770	\$641,510	\$41,512,670
SPARTANBURG DISTRICT 1	\$67,013,230	\$10,327,450	\$578,639	\$3,101,660	\$6,225,704	\$2,206,390	\$291,848	\$89,744,921
SPARTANBURG DISTRICT 2	\$130,262,650	\$19,281,380	\$1,416,619	\$10,213,240	\$8,193,904	\$5,214,660	\$609,582	\$175,192,035
SPARTANBURG DISTRICT 3	\$25,359,230	\$4,831,748	\$6,210,854	\$17,118,370	\$5,351,682	\$1,620,150	\$154,261	\$60,646,295
SPARTANBURG DISTRICT 4	\$27,433,321	\$5,100,276	\$899,721	\$4,896,700	\$5,500,015	\$1,561,710	\$161,627	\$45,553,370
SPARTANBURG DISTRICT 5	\$114,616,385	\$18,607,994	\$31,742,319	\$29,043,230	\$7,867,001	\$11,176,860	\$1,408,773	\$214,462,562
SPARTANBURG DISTRICT 6	\$162,341,950	\$22,057,775	\$17,907,635	\$26,645,030	\$12,247,916	\$15,606,580	\$705,404	\$257,512,290
SPARTANBURG DISTRICT 7	\$132,648,824	\$18,712,949	\$1,783,088	\$11,828,310	\$13,413,626	\$15,694,980	\$465,242	\$194,547,019
SUMTER DISTRICT 17	\$104,753,390	\$19,023,160	\$393,730	\$11,621,890	\$12,847,220	\$9,770,570	\$113,190	\$158,523,150
SUMTER DISTRICT 2	\$87,187,680	\$16,862,610	\$7,222,470	\$15,070,420	\$7,232,840	\$4,331,170	\$121,680	\$138,028,870
UNION SCHOOL DISTRICT	\$32,076,920	\$7,353,053	\$7,698,257	\$7,330,460	\$7,251,196	\$2,434,837	\$751,288	\$64,896,011
WILLIAMSBURG SCHOOL DISTRICT	\$39,615,568	\$9,475,621	\$19,124,959	\$4,645,460	\$11,914,880	\$2,761,230	\$1,052,625	\$88,590,343
YORK DISTRICT 1	\$56,683,663	\$9,409,762	\$2,753,537	\$6,570,990	\$11,358,802	\$2,903,500	\$108,888	\$89,789,142
YORK DISTRICT 2	\$120,166,626	\$15,810,122	\$1,063,611	\$3,612,470	\$15,1074,074	\$3,458,865	\$343,356	\$295,529,124
YORK DISTRICT 3	\$288,212,145	\$41,130,284	\$11,687,305	\$36,700,494	\$15,529,911	\$17,842,950	\$480,381	\$411,583,470
YORK DISTRICT 4	\$210,701,922	\$25,648,936	\$9,784,898	\$14,771,900	\$10,658,277	\$8,420,925	\$306,029	\$280,292,887
Total	\$15,693,486,543	\$1,922,252,411	\$886,889,860	\$971,248,011	\$1,538,944,985	\$725,561,249	\$52,068,383	\$21,790,451,443

Alcoholic Liquors Tax Data

The alcoholic liquors tax is imposed on all manufacturers, wholesalers and retailers of alcoholic liquors. Anyone selling alcoholic liquors must apply to the DOR for a license.

Filing fees vary between \$200 and \$300 depending on the type of application.

The license fees are:

Liquor Manufacturer's License:	\$50,200 every two years
Registered Producer's Certificate of Registration:	\$400 every two years
Producer Representative's Certificate of Registration:	\$250 every two years
Liquor MicroDistillery License:	\$5,200 every two years
Liquor Producer Warehouse License:	\$600 every two years
Liquor Wholesaler's License:	\$20,200 every two years
Retail Liquor License:	\$1,400 every two years
Business Liquor by the Drink License:	\$1,700 every two years
Nonprofit Organization Liquor by the Drink License:	\$1,700 every two years
Food Manufacturing Liquor License:	\$1,400 every two years
Special Bakery Liquor License:	\$1,200 every two years
Sunday Local Option Permit (Option 1):	\$200 per Sunday
Sunday Local Option Permit (Option 2):	\$3,050/52-week period
1-day Liquor by the Drink Special Event License:	\$35 per day
120-day Temporary Liquor by the Drink License:	\$25
120-day Temporary Retail Liquor License:	\$25

The Excise Taxes are:

Per 8 ounces of alcohol:	\$0.17
Per liter:	\$0.71825
Standard case: <i>(wholesalers)</i>	\$1.81
Standard case: <i>(retailers to wholesalers)</i>	\$2.99
Standard case: <i>(additional case tax paid by wholesalers)</i>	\$0.56
Surtax:	9%

Enacted:	1935
Statute:	Title 61 Chapter 33 of Title 12
Rate:	See Above
Distribution:	State General Fund; Local Option Permits distributed to local governments
FY 10-11 Collections:	\$58,930,328.94

LOCAL OPTION PERMIT FOR SUNDAY BEER, WINE AND ALCOHOLIC BEVERAGE SALES

County:	LOP	7-Day Beer and Wine
Beaufort	YES	YES
Berkeley	YES	YES
Charleston	YES	YES
Dorchester	YES	YES
Georgetown	YES	YES
Horry	YES	YES
Lexington	YES	NO
Richland	YES	YES
York	YES	NO
City:	LOP	7 Day Beer and Wine
Aiken	YES	YES
Anderson	YES	NO
Bluffton	YES	YES
Blythewood	YES	YES
Camden	YES	YES
Columbia (Lexington County)	YES	YES
Columbia (Richland County)	YES	YES
Daniel Island	YES	YES
Edisto Beach	YES	YES
Elgin	YES	YES
Florence	YES	NO
Forest Acres	YES	YES
Goose Creek	YES	YES
Greenville	YES	YES
Greer (Greenville County)	YES	NO
Greer (Spartanburg County)	YES	NO
Hanahan	YES	YES
Hardeeville	YES	NO
Hilton Head	YES	YES
Irmo	YES	YES
Landrum	YES	NO
Lexington	YES	YES
Mauldin	YES	YES
Moncks Corner	YES	YES
North Charleston (Charleston County)	YES	YES
North Charleston (Berkeley County)	YES	YES
North Charleston (Dorchester County)	YES	YES
Port Royal	YES	YES
Rock Hill	YES	NO
Santee	YES	NO
Spartanburg	YES	NO
Simpsonville	YES	YES
Summerville (Charleston County)	YES	YES
Summerville (Berkeley County)	YES	YES
Summerville (Dorchester County)	YES	YES
Tega Cay	YES	YES
Yemassee	YES	YES

BEER AND WINE TAX AND LICENSING

All wholesale distributors, retailers, breweries and wineries doing business within South Carolina are required to be licensed by the DOR. New businesses must pay a \$300 filing fee with the license application in addition to the appropriate license fees.

The permit fees are:

Beer and Wine Producer's Permit:	\$400 every two years
Beer and Wine Wholesale License:	\$2,200 every two years
In-state or Domestic Winery Permit:	\$400 every two years
Seven-day Winery Permit:	\$1,500 every two years
Brewpub Permit:	\$2,200 every two years
Wine Shippers Permit:	\$600 every two years
On Premises Beer & Wine Permit:	\$600 every two years
Off Premises Beer & Wine Permit:	\$600 every two years
Seven-day Off Premises Beer & Wine Permit:	2,200 every two years
Sunday/Sabbath Beer & Wine Permit:	\$650 every two years
1-day Beer & Wine Special Event Permit:	\$25
120-day Temporary Beer & Wine Permit:	\$25

Beer per ounce: \$0.006

Wine U.S. Sized Containers:

Per 8 ounce up to 1 gallon	\$0.06
Per gallon	\$0.90
Additional tax per 8 ounce	\$0.012
Additional tax per gallon	\$0.18

Wine Metric Sized Containers:

Per liter	\$0.2535
Additional tax per liter	\$0.0507

Enacted:	1933
Statute:	Title 61 Chapter 21 of Title 12
Rate:	See Above
Distribution:	State General Fund; Local Option Permits distributed to local governments
FY 10-11 Collections:	\$100,881,914.49

Tobacco Tax Data

The business license tax applies to all tobacco products sold in South Carolina. Every person, firm, corporation, club or association engaging in the business of selling, purchasing, distributing or importing tobacco products within the state of South Carolina are required to pay the business license tax; the tax is paid only once. If tobacco products are purchased from a licensed distributor, then the retailer would owe no tax.

Tax rates on tobacco products:

Cigarettes	\$0.0285 per cigarette
	\$0.57 per pack of 20 cigarettes
Cigarette surtax	\$0.50 per pack
All other tobacco products	5% of the manufactured purchase price

All persons first receiving untaxed tobacco products, including cigarettes, for sale or distribution in South Carolina must file a monthly report and remit the tobacco tax. A discount for timely filing the tobacco return and paying the tax due is 3.5% of the tax due.

Enacted:	1923
Statute:	§§12-21-610 to 12-21-810
Rate:	\$0.02845/cigarette (\$0.57/pack of 20); 5% of manufacturer's price for all other tobacco products
Distribution:	State General Fund
FY 10-11 Collections:	\$28,423,684.37

STATE EXCISE TAX RATES ON CIGARETTES

AS OF JANUARY 1, 2012

TAX RATE			TAX RATE		
State	(¢ per pack)	Rank	State	(¢ per pack)	Rank
Alabama (a)	42.5	47	Nebraska	64	38
Alaska	200	11	Nevada	80	35
Arizona	200	11	New Hampshire	168	18
Arkansas	115	29	New Jersey	270	6
California	87	33	New Mexico	166	19
Colorado	84	34	New York (a)	435	1
Connecticut	340	3	North Carolina	45	45
Delaware	160	20	North Dakota	44	46
Florida (b)	133.9	25	Ohio	125	26
Georgia	37	48	Oklahoma	103	30
Hawaii	320	4	Oregon	118	28
Idaho	57	42	Pennsylvania	160	20
Illinois (a)	98	32	Rhode Island	346	2
Indiana	99.5	31	South Carolina	57	42
Iowa	136	24	South Dakota	153	22
Kansas	79	36	Tennessee (a) (c)	62	39
Kentucky (c)	60	40	Texas	141	23
Louisiana	36	49	Utah	170	16
Maine	200	11	Vermont	262	7
Maryland	200	11	Virginia (a)	30	50
Massachusetts	251	9	Washington	302.5	5
Michigan	200	11	West Virginia	55	44
Minnesota (d)	123	27	Wisconsin	252	8
Mississippi	68	37	Wyoming	60	40
Missouri (a)	17	51			
Montana	170	16	Dist. of Columbia (e)	250	10
			U.S. Median	125	

Source: Compiled by FTA from state sources

Note:

(a) Counties and cities may impose an additional tax on a pack of cigarettes: in Alabama, 1¢ to 6¢; Illinois, 10¢ to 15¢; Missouri, 4¢ to 7¢; New York City, \$1.50; Tennessee, 1¢; and Virginia, 2¢ to 15¢

(b) Florida's rate includes a surcharge of \$1 per pack

(c) Dealers pay an additional enforcement and administrative fee of 0.1¢ per pack in Kentucky and 0.05¢ in Tennessee

(d) In addition, Minnesota imposes an in lieu cigarette sales tax determined annually by the DOR; the current rate is 37¢ through July 31, 2012

(e) In addition, District of Columbia imposes an in lieu cigarette sales tax calculated every March 31. The current rate is 36¢.

TOBACCO TAX COLLECTIONS BY MONTH

Month	Cigarettes	Other Tobacco Products	Total
Jul-10	\$5,482,210.63	517,844.30	6,000,054.93
Aug-10	1,379,950.52	712,586.71	2,092,537.23
Sep-10	1,236,342.05	190,454.08	1,426,796.13
Oct-10	1,394,172.95	512,115.58	1,906,288.53
Nov-10	1,660,054.15	789,467.81	2,449,521.96
Dec-10	1,589,188.12	458,378.36	2,047,566.48
Jan-11	1,558,869.87	464,494.62	2,023,364.49
Feb-11	1,278,711.48	735,324.71	2,014,036.19
Mar-11	1,354,046.45	572,815.44	1,926,861.89
Apr-11	1,614,935.33	577,890.02	2,192,825.35
May-11	1,555,643.22	545,576.39	2,101,219.61
Jun-11	1,680,168.26	562,443.32	2,242,611.58
Total	\$21,784,293.03	\$6,639,391.34	\$28,423,684.37

CIGARETTE SURTAX COLLECTIONS (\$0.50 PER PACK)

Month	Cigarette Surtax
Jul-10	\$0.00
Aug-10	8,757,996.97
Sep-10	9,525,282.87
Oct-10	10,812,519.41
Nov-10	10,429,478.31
Dec-10	10,990,920.61
Jan-11	11,158,442.67
Feb-11	9,436,701.60
Mar-11	9,922,830.16
Apr-11	11,936,779.68
May-11	11,224,700.83
Jun-11	12,001,215.12
Total	\$116,196,868.23

Other Tax and License Data

AIRCRAFT TAX

All airline companies operating in the state shall make an annual property tax return on or before April 15 in each year for the preceding calendar or fiscal year of their flight equipment to the Department. Each type and model of flight equipment shall be separately returned, valued and apportioned as herein provided.

Enacted:	1976
Statute:	§§12-37-2410 to 12-37-2490
Rate:	Assessment based on average statewide millage rate
Distribution:	State General Fund
FY 10-11 Collections:	\$3,813,495.73

BANK TAX

All banks engaged in business in South Carolina are required to register and pay the annual bank tax. The tax is 4.5% of South Carolina net income. Banks are required to make estimated tax payments as required for corporations. Estimated payments are not required for taxpayers whose estimated tax is less than \$100.

Enacted:	1937
Statute:	§§12-11-10 to 12-11-60
Rate:	4.5% of entire net income
Distribution:	State General Fund
FY 10-11 Collections:	\$24,469,128.73

BINGO TAX

Nonprofit groups organized for fraternal, religious or charitable purposes which have been certified as tax exempt by the Internal Revenue Service and domiciled in South Carolina for at least three years may apply for a license to conduct Bingo in South Carolina.

Cost for a Bingo license:

License Type	License Fee	Entrance Fee
Class AA	\$4,000	\$18
Class B	\$1,000	\$ 5
Class C	No Cost	\$ 0
Class D	\$100 or \$200*	\$ 5 (optional)
Class E	\$500	\$ 5 (optional)
Class F	\$100	\$ 3 (optional)

Class AA, B, and C licensed organizations conducting Bingo must designate a promoter, who also must be licensed. Under certain circumstances, a Class C licensed organization does not have to designate a promoter. The promoter's license is \$1,000 annually. Each organization licensed to operate Bingo must file quarterly financial reports with the DOR.

At least 50% of the gross proceeds from the sale of Bingo cards taken in by a Bingo operation during a single session must be returned to the players in the form of prizes. In February 2004, the General Assembly passed legislation which allows Bingo to be played on electronic devices, in addition to the traditional Bingo dabbed on paper.

The SC Bingo Law requires the DOR to make specific allocations of revenue collected from Bingo to other state agencies.

Enacted:	1982
Statute:	§§12-21-3910 to 12-21-4300
Rate: (for each dollar of face value for each Bingo card sold)	\$0.10 \$0.04 (Class C) \$0.05 (Class F)
Distribution:	See Above
FY 10-11 Tax Collections:	\$2,974,710.94

*Fair License- \$100 for 10 days or less; \$200 for more than 10 days.

COIN-OPERATED DEVICE TAX

Coin operated devices must have a current coin operated license affixed to the machine. The owner of the machine must obtain an owner/operator's license.

The owner/operator's license fee is equivalent to the highest fee for any machines owned or operated. Only one owner/operator's license is required no matter how many machines may be owned or operated. The owner/operator's license is renewable on June 1 and expires May 31 two years later.

Enacted:	1939
Statute:	§§12-21-2720 to 12-21-2750
Rate:	See Above
Distribution:	State General Fund
FY 10-11 Collections:	\$1,558,976.69

CONTROLLED SUBSTANCE TAX

No dealer may possess any marijuana or controlled substance upon which a tax is imposed unless the tax has been paid on the marijuana or other controlled substance as evidenced by a stamp or other official indicia. The DOR has adopted a uniform system of providing, affixing and displaying official stamps, official labels or other official indicia for marijuana and controlled substances on which a tax is imposed.

Enacted:	1993
Statute:	§§12-21-5010 to 12-21-6050
Rate:	See Above
Distribution:	State General Fund
FY 10-11 Collections:	\$1,112.00

DEED RECORDING FEE

South Carolina imposes a recording fee when any lands, tenements or other realty is transferred to another person. The fee is \$1.85 for each \$500 of the realty's value. The value is the consideration paid or to be paid in money or money's worth for the realty.

The state's portion of the fees collected by the Clerks of Court and Registers of Deeds will be reported and remitted to the DOR on a monthly return which is due on or before the 20th of the month following the month in which the transaction was recorded. Counties retain their portion of the fee: 55 cents of each \$1.85.

Enacted:	1923
Statute:	§§12-24-10 to 12-24-150
Rate:	See Above
Distribution:	\$1 — State General Fund \$0.10 — Heritage Land Trust \$0.20 — SC Housing Trust Fund \$0.55 — County General Fund
FY 10-11 Collections:	\$37,903,447.75

DEED RECORDING FEE COLLECTIONS BY COUNTY

County	Tax Collections	County	Tax Collections
Abbeville	\$64,998.26	Greenwood	\$294,674.24
Aiken	940,013.19	Hampton	70,622.40
Allendale	19,942.67	Horry	4,988,726.58
Anderson	941,594.98	Jasper	254,189.89
Bamberg	43,160.50	Kershaw	340,859.68
Barnwell	54,011.18	Lancaster	809,021.04
Beaufort	3,609,475.78	Laurens	163,787.48
Berkeley	1,688,374.34	Lee	28,965.36
Calhoun	251,572.37	Lexington	1,799,961.68
Charleston	6,292,235.66	Marion	115,006.97
Cherokee	140,054.01	Marlboro	42,830.30
Chester	74,788.65	McCormick	53,381.16
Chesterfield	107,964.01	Newberry	168,420.35
Clarendon	112,609.81	Oconee	559,935.70
Colleton	373,470.75	Orangeburg	220,206.90
Darlington	141,672.09	Pickens	725,643.71
Dillon	86,219.46	Richland	2,450,904.89
Dorchester	1,050,573.15	Saluda	60,829.43
Edgefield	82,491.99	Spartanburg	1,329,848.53
Fairfield	102,675.71	Sumter	444,592.10
Florence	486,370.23	Union	59,695.91
Georgetown	760,787.84	Williamsburg	67,482.43
Greenville	3,633,805.97	York	1,794,998.42
State Total:			\$37,903,447.75

Note: Total tax minus total non-refundable credits equals state tax liability

DRY CLEANING FACILITY REGISTRATION FEES AND SURCHARGES

The SC Department of Revenue collects certain fees and surcharges on behalf of the Department of Health and Environmental Control (DHEC) for the Dry Cleaning Restoration Trust Fund. Owners of dry-cleaning facilities must pay registration fees for each of their “wet-site” locations. The initial and annual registration fees are based upon the number of employees at the facility the previous year. Fees may be paid on an annual or quarterly basis. An environmental surcharge is due on the privilege of producing in South Carolina or importing into the state halogenated and non-halogenated solvent. A person importing or producing one of the solvents must register with the DOR for purposes of remitting the surcharge and pay a \$30 registration fee. The surcharge imposed is \$10 a gallon on halogenated and \$2 a gallon on non-halogenated solvent.

Enacted:	1995
Statute:	§§44-56-410 to 44-56-495
Rate:	See Above
Distribution:	Special fund for environmental cleanup from dry cleaning operations
FY 10-11 Collections:	\$1,274,410.72

ELECTRIC POWER TAX

Every person who sells electric power for resale and every public utility and cooperative that sells electric power to the consumer must pay an electric power tax. The tax does not apply to electric power purchased from vendors previously taxed under the statute. The tax is 5/10 of one mill (.0005) upon each kilowatt-hour of electric power sold.

Enacted:	1931
Statute:	§§12-23-10 to 12-23-130
Rate:	\$0.0005
Distribution:	State General Fund
FY 10-11 Collections:	\$28,395,473.15

EMERGENCY SERVICES: 911 USER FEE

Emergency 911 services is an emergency telephone system that provides the user with the ability to reach a public safety answering point by dialing the digits 911.

Commercial Mobile Radio Service (CMRS):

The maximum 911 charge that a subscriber may be billed for an individual local exchange access facility must be in accordance with the following scale:

Tier I--1,000 to 40,999 access lines--\$1.50 for start-up costs, \$1.00 for on-going costs

Tier II--41,000 to 99,999 access lines--\$1.00 for start-up costs, \$.60 for on-going costs

Tier III--more than 100,000 access lines--\$.75 for start-up costs, \$.50 for on-going costs

Start-up includes a combination of recurring and nonrecurring costs and up to a maximum of 50 local exchange lines per account.

Prepaid Wireless:

A prepaid wireless seller must collect the prepaid wireless 911 charge established from a prepaid wireless consumer with respect to each prepaid wireless retail transaction occurring in South Carolina.

The tax is collected by the Department of Revenue and all funds are transferred to the State Treasurer. These funds are not general fund revenue of the state and must be kept by the State Treasurer in a fund separate and apart from the general fund to be expended as provided in Section 23-47-65.

Enacted:	1931
Statute:	Chapter 47 of Title 23
Rate:	See Above
Distribution:	39.8% - used for operating 911 system 58.2% - used for maintaining system 2% - independent auditor
FY 10-11 Collections:	\$21,981,510.87

FOREST RENEWAL AND PRODUCT ASSESSMENT TAX

The forest renewal tax is assessed on all primary forest products harvested from South Carolina and is paid by the processor of primary forest products. The tax is paid quarterly on the 25th of the month following the end of the quarter. Processors are required to maintain product records for three fiscal years.

Enacted:	1922
Statute:	§§48-28-10 to 48-28-100 and §§48-30-10 to 48-30-80
Rate:	See Above
Distribution:	Forest Renewal Fund
FY 10-11 Collections:	\$865,267.51

INDIGENT HEALTH CARE HOSPITAL TAX

The Indigent Care Fund was established to assist citizens who cannot afford to pay for hospital care due to inadequate financial resources or catastrophic medical expenses.

Enacted:	1989
Statute:	§§12-23-810 to 12-23-840
Rate:	Based on the total expenditures of each hospital as a percentage of total hospital expenditures statewide
Distribution:	Medical Expansion Fund
FY 10-11 Collections:	\$263,500,002.09

LOW-LEVEL RADIOACTIVE WASTE TAX

A tax is levied on the disposal of low-level radioactive waste at the facility in Barnwell County for long-term disposal. The tax is \$235 per cubic foot of low-level radioactive waste disposed of into the state of South Carolina.

Enacted:	1983
Statute:	Title 46, Chapter 48
Rate:	\$235
Distribution:	First \$2 million - Barnwell County Balance—Nuclear Waste Disposal Receipts Distribution Fund
FY 10-11 Collections:	\$1,713,036.48

MOTOR FUEL USER FEE

A motor fuel user fee (commonly referred to as gas tax) of 16 cents per gallon is imposed upon all gasoline, gasohol, or blended fuels containing gasoline used or consumed in this state for any purpose and upon all diesel fuel, substitute fuels, or alternative fuels, or blended fuels containing diesel fuel used or consumed in this state in producing or generating power for propelling motor vehicles. All suppliers and importers doing business in South Carolina are responsible for collecting the user fee and reporting and remitting it to the Department of Revenue.

In addition to the motor fuel user fee, there may be charged an inspection fee of one-fourth cent (.0025) and an environmental impact fee of one-half cent (.0050) per gallon on petroleum products. The liability for these fees arises at the same time and are payable by the same person as the motor fuel user fee. The total user fee is (.1675) per gallon of motor fuel.

Terminal suppliers, permissive suppliers, terminal operators, exporters, transporters, importers, tank-wagon operators, fuel vendors, manufacturers and blenders are required to obtain a license before operating and pay applicable fees.

Enacted:	1922
Statute:	§§12-28-110 to12-28-2930
Rate:	\$0.1675/gallon
Distribution:	\$0.16 — Department of Transportation \$0.005 — Environmental Impact Fee \$0.0025 — Petroleum Inspection Fee
FY 10-11 Collections:	\$554,201,798.44

RETAIL LICENSE FEE

Before engaging in business in South Carolina, every retailer shall obtain a retail license for each permanent branch, establishment or agency and pay a license tax of \$50 for each retail license at the time of application. Every artist and craftsman selling products they have created or assembled at arts and crafts shows and festivals shall obtain a retail license and pay a license tax of \$20 at the time of application. Every retailer operating a transient or temporary business within this state shall obtain a retail license and pay a license tax of \$50 at the time of application. In every case, the license may be used for only one location at a time.

Enacted:	1951
Statute:	§12-36-510
Rate:	\$20 or \$50 at time of application
Distribution:	State General Fund
FY 10-11 Collections:	\$852,637.99

SAVINGS AND LOAN TAX

Every association located or doing business within this state shall pay an income tax measured by its net income from all sources, except for income from municipal, state or federal bonds or securities exempted by law from the tax. This tax includes interest earned on deposits at the Federal Home Loan Bank of Atlanta, or its successors, for those savings and loan associations which meet the qualified thrift lender test set forth in the Financial Institutions Reform, Recovery and Enforcement Act of 1989. The tax is 6% of net income. This income tax is in lieu of other taxes on such associations, except use taxes, deed recording fees and taxes on real property.

Enacted:	1957
Statute:	§§12-13-10 to 12-13-100
Rate:	6% of Net Income
Distribution:	State General Fund
FY 10-11 Collections:	\$1,707,369.61

SOLID WASTE EXCISE TAX

Retailers of tires and batteries and wholesalers of appliances and motor oil are required to report and pay the solid waste excise tax on the sale of these items. The tax is \$2 per tire, battery and appliance sold and \$0.08 for each gallon of motor oil sold.

Enacted:	1991
Statute:	§§44-96-120 to 44-96-235
Rate:	\$0.08 / gallon oil \$2.00 / tire \$2.00/ battery \$2.00 / white good
Distribution:	Solid Waste Management Fund (to local governments)
FY 10-11 Collections:	\$9,018,389.27